

Plante & Moran, PLLC
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Accountants for Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11 Case No.**
:
MOTORS LIQUIDATION COMPANY, et al., : **09-50026 (REG)**
f/k/a General Motors Corp., et al. :
:
Debtors. : **(Jointly Administered)**
-----X :

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C § 330**

FOURTH AND FINAL FEE APPLICATION

Name of Applicant: **Plante & Moran, PLLC**

Time Period - Current: October 1, 2010 through and including March 29, 2011
Final: October 9, 2009 through and including March 29, 2011

Role in the Case: Accountants for the Debtors and Debtors in Possession

Current Application: Total Fees Requested: \$ 331,849.95
Total Expenses Requested: \$ 4,674.91

Prior Applications: Total Fees Requested: \$ 976,274.09
Total Fees Awarded: \$ 974,425.59

Total Expenses Requested: \$ 14,989.18
Total Expenses Awarded: \$ 14,822.08

Final Application: Total Fees Requested: \$1,306,275.54
Total Expenses Requested: \$ 19,496.99

Payments: Amounts Previously Paid: \$1,145,382.02
Final Payments Requested: \$ 180,390.51

**SUMMARY OF FOURTH COMPENSATION PERIOD OF PLANTE & MORAN, PLLC
SERVICES RENDERED FOR THE PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

PROFESSIONAL BY LEVEL	CERT ¹	DATE	PRACTICE AREA ²	RATE: STND/BLEND	TOTAL HOURS BILLED ³	TOTAL COMP
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$415	204.2	\$ 74,949.00
Eckles, Jeff	CPA	1983	ERS	\$390	5.8	2,262.00
Farmer, Doug	CICA	2005	TAX	\$345	6.5	2,242.50
Lewis, Forrest	CPA	1976	TAX	\$400	8.6	3,440.00
Woods, John	CPA	1985	PSD	\$355	14.6	5,183.00
Others (less than 5 hrs)	CPA/CIRA		ERS/TAX	\$366	25.1	9,182.00
Total Partners			ALL	\$367	264.8	\$ 97,258.50
Brown, Furney (Alex)	CPA	2008	TCS	\$250	46.1	\$ 11,025.00
Kristan, Jack	CPA/CIA	2008/2007	ERS	\$205	21.4	4,387.00
Merkel, Mike	CPA	2007	TAX	\$260	190.8	49,608.00
Tousain, Alina ⁴	CPA	2009	FSS	\$175	226.2	39,585.00
Zajac, Mark	CICA	2008	ERS	\$175	310.3	50,605.00
Others (less than 5 hrs)	CPA		TAX	\$182	1.0	182.00
Total Associates			ALL	\$195	795.8	\$155,392.00
Biggs, Angella			TAX	\$ 80	38.1	\$ 3,048.00
Bohdan, Matthew	CPA	2010	FSS	\$130	129.3	16,809.00
Bonventre, Steven	CPA	2008	TAX	\$138	171.0	23,570.40
Goldsby, Kurt			TAX	\$ 82	9.1	746.20
Laypa, Nataliya			TAX	\$ 82	48.7	3,993.40
McDoniel, Chris			TAX	\$108	51.6	5,572.80
Ornes, Spencer			FSS	\$ 82	7.2	590.40
Rohlig, Scott			TAX	\$ 86	47.2	4,059.20
Tousain, Alina	CPA	2009	FSS	\$175	57.4	9,966.25
Others (less than 5 hrs)			TAX	\$ 91	39.5	3,591.80
Total Staff			ALL	\$120	599.1	\$ 71,947.45
Campbell, Michelle			ADM	\$ 80	136.9	\$ 6,156.00
Gove, Veronica			ADM	\$ 80	9.5	760.00
Others (less than 5 hrs)			ADM	\$ 80	4.2	336.00
Total Parapro/Admin			ALL	\$ 48	150.6	\$ 7,252.00
Total All Personnel			ALL	\$183	1,810.3	\$331,849.95

EXPENSE SUMMARY	TRANSPORTATION	HOTEL	MEALS	TOTAL
Total Expenses	\$2,468.32	\$1,990.23	\$216.36	\$4,674.91

¹ CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

² ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³ Individual rate shown represents standard billing rate; FEE, FEX and non-working travel time is billed at 50% of standard rate

⁴ Professional was promoted from staff to associate as of January 1, 2011. P&M did not increase MLC billing rate at such time. Hours are summarized and reported consistent with the level reported in original fee statements.

Hearing Date and Time: To Be Determined
Objection Date and Time: To Be Determined

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In re	:	Chapter 11 Case No.
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MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
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**FOURTH AND FINAL FEE APPLICATION OF PLANTE & MORAN, PLLC,
AS ACCOUNTANTS FOR THE DEBTORS, FOR
ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES RENDERED
AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED FROM
OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

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TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Plante & Moran, PLLC (“**P&M**”), Accountants for Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its affiliated debtors in these Chapter 11 cases, as debtors and debtors in possession (together with MLC, the “**Debtors**”), for its fourth and final application (the “**Application**”), pursuant to sections 330(a) and 331 of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for the allowance of compensation for professional services performed by P&M for the period from (1) October 9, 2009 through and including March 29, 2011 (the “**Final Fee Application**”) in the amount of \$1,306,275.04 and reimbursement of its actual and necessary expenses incurred in the amount of \$19,496.99, and (2) October 1, 2010 through March 29, 2011 (the “**Fourth Compensation Period**”) in the amount of \$331,849.95 and reimbursement of its actual and necessary expenses incurred in the amount of \$4,674.91, respectfully represents:

Preliminary Statement

1. These Chapter 11 cases are among the largest and most complex ever filed in the United States. At the inception of these cases, General Motors Corporation (“**GM**,” now known as Motors Liquidation Company) was the largest Original Equipment Manufacturer (“**OEM**”) of automobiles in the United States and the second largest in the world, employed approximately 235,000 employees worldwide, and had, as of March 31, 2009, consolidated reported global assets and liabilities of approximately \$82,290,000,000 and \$172,810,000,000, respectively. As a result of the economic collapse and liquidity crisis that began to surface during the end of 2007 and exploded in 2008, GM and its affiliated debtors commenced these Chapter 11 cases and sold substantially all of their assets pursuant to section 363(b) of the Bankruptcy Code to NGMCO, Inc. (“**New GM**”), a purchaser sponsored by the United States Department of the Treasury (the “**U.S. Treasury**”) (“the “**363 Transaction**”).

2. P&M assembled a team of professionals of sufficient capacity and expertise devoted to serving the needs of the Debtors and critical to preserving the value of the MLC assets, for the creditors, employees, and other stakeholders.

3. The size, complexity, and pace of the Debtors' Chapter 11 cases is astonishing by any measurement. P&M coordinated its efforts directly with the MLC Board of Directors and the management team including chief restructuring officer, Al Koch, Chief Financial Officer, James Selzer and other personnel provided by AP Services, LLC ("**APS**").

4. The professional services performed and expenses incurred were actual and necessary to preserve and protect the value of the Debtors' assets. In the perspective of the complexity and scale of these cases, P&M's charges for professional services performed and expenses incurred are reasonable under the applicable standards. P&M respectfully asks that the Court grant the Application and allow final compensation for professional services performed and reimbursement for expenses as requested.

5. This Application has been prepared in accordance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the "**Fee and Disbursement Guidelines**") and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "**Amended Guidelines**," and together with the Fee and Disbursement Guidelines, the "**Local Guidelines**"), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "**UST Guidelines**"), and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the "**Administrative Order**," and together with the Local Guidelines and the UST Guidelines, the "**Guidelines**"). Pursuant to the UST Guidelines, the Debtors have reviewed this Application and approved and support interim allowance of the amounts

requested by P&M for professional services performed and expenses incurred during the Final Fee Application Compensation Period. These guidelines as of July 1, 2010 were used in connection with our first interim Fee Application (through January 31, 2010).

6. Additional guidance considered and incorporated into our filing of our second (through May 31, 2010) and the third interim fee application (through September 30, 2010) include the First and Second Advisories filed by the Fee Examiner [Docket No. 5002 and 5263], the Memorandum to Retained Professionals issued by the Fee Examiner dated July 28, 2010 re Applications of Court's April 29 and July 6, 2010 Rulings, and the actual related rulings by Judge Gerber. This Fourth and Final Fee Application considers and incorporated the Memorandum to Retained Professionals issued by the Fee Examiner dated May 4, 2011 re Final Fee Applications, collectively all of these pleadings now considered along with the previous guidelines as the current "**Guidelines**".

7. Collectively, these guidelines were used in connection with our preparation of interim and Final Fee Applications based on their published and effective dates.

Background

8. On June 1, 2009 (the "**Commencement Date**"), MLC and certain of its subsidiaries commenced with this Court voluntary cases under Chapter 11 of the Bankruptcy Code. The Debtors' Chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

9. On March 17, 2010, the Debtors filed an application to retain and employ P&M as their Accountants *nunc pro tunc* to October 9, 2010 [Docket No. 5292]. Further, *nunc pro tunc* retention was appropriate in view of the transition of various services from New GM to MLC since the sale, the actual scope of services to be provided by P&M and to be included in the Engagement

Letter took some time to finalize. Because the Debtors needed the services of P&M to commence in October, P&M agreed to commence rendering services well prior to the time all of the terms of its Engagement Letter had been finalized. The Debtors submitted in its application of employment of P&M that in view of the value of the services rendered by P&M since October, and the fact that this Application was delayed through no fault of P&M, *nunc pro tunc* retention as requested was appropriate. The court issued an Order Authorizing the Retention and Employment of Plante & Moran, PLLC as Accountants and Consultants *nunc pro tunc* to October 9, 2009 signed on April 5, 2010 [Docket No. 5292] to render accounting, tax and consulting services in the prosecution of these Chapter 11 cases.

10. During August 2010, P&M provided notice to MLC relating to its annual increase in billing rates as of July 1, 2010 (“**only billing rate increase**”) in accordance with the requirements of our retention requirements (see Exhibit E).

**Summary of Professional Compensation
and Reimbursement of Expenses Requested**

11. P&M seeks allowance of compensation for professional services performed during the Fourth Compensation Period in the amount of \$331,849.95, and for reimbursement of expenses incurred in connection with the rendition of such services in the amount of \$4,674.91 During the Fourth Compensation Period. P&M expended a total of approximately 1,810.3 hours in connection with the necessary services performed.

12. P&M received payments of monthly fee allowances during the Final Fee Application Period for fees or expenses invoiced for or during the Final Fee Application Period totaling \$1,145,382.02 (as of May 13, 2011). P&M now seeks payment by the Debtors of all amounts allowed pursuant to the Administrative Order. If our Fourth Compensation Period Application was awarded in full without adjustment, this would result in a final payment due to P&M of \$180,390.51.

13. P&M regularly monitors its charges and expenses before and after the submission of monthly fee statements for fairness, compliance with all rules and requirements and potential errors. During the Compensation Period, P&M did not have any significant reduction to its services rendered or request for expense reimbursement.

14. There is no agreement or understanding between P&M and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

15. Prior to the commencement of these Chapter 11 cases, P&M did not receive any payment from GM as a retainer or in connection with (i) GM's efforts prior to the commencement of these Chapter 11 cases to restructure its obligations out of court, (ii) the preparation for GM's Chapter 11 cases, nor (iii) any other bankruptcy related matters.

16. The fees charged by P&M in these cases are billed in accordance with P&M's existing billing rates and procedures in effect during the Compensation Period. The rates P&M charges for the services rendered by its professionals and all other staff in these Chapter 11 cases are the same rates P&M charges for professional services rendered in comparable bankruptcy and nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and nonbankruptcy cases in a competitive national accountancy and consulting market.

17. Annexed hereto as Exhibit "A" is a certification regarding compliance with the Guidelines.

18. Annexed hereto as Exhibit "B," pursuant to the UST Guidelines, is a schedule of P&M professionals and admin/paraprofessionals who have performed services for the Debtors during the Final Fee Application Period, the position/level in which each such individual is employed by P&M, the area in which each individual practices, the hourly billing rate(s) charged by P&M for services performed by such individuals, the average (blended) hourly billing rate charged by P&M

for services performed by such individuals computed over the course of the case, the year in which each professional first achieved their position and CPA or other relevant Certification, if applicable, and the aggregate number of hours expended in this matter and fees billed therefore.

19. Annexed hereto as Exhibit “C” is a summary schedule specifying the categories of expenses for which P&M is seeking reimbursement and the total amount for each expense category for this Final Fee Application Period.

20. Annexed hereto as Exhibit “D,” pursuant to the UST Guidelines, is a summary of P&M’s time records billed by professional for the Final Fee Application Period using project categories and work codes hereinafter described, also annexed hereto as Exhibit “L”.

21. Annexed hereto as Exhibit “F,” pursuant to the UST Guidelines, is a schedule of P&M professionals and admin/paraprofessionals who have performed services for the Debtors during the Fourth Compensation Period, the position/level in which each such individual is employed by P&M, the area in which each individual practices, the hourly billing rate(s) charged by P&M for services performed by such individuals, the year in which each professional first achieved their position and CPA or other relevant Certification, if applicable, and the aggregate number of hours expended in this matter and fees billed therefore.

22. Annexed hereto as Exhibit “G” is a summary schedule specifying the categories of expenses for which P&M is seeking reimbursement and the total amount for each expense category during the Fourth Compensation Period. An itemized schedule of all such expenses, subject to redaction or modification where necessary to protect the Debtors’ estates, is annexed hereto as Exhibit “K.”

23. Annexed hereto as Exhibit “H,” pursuant to the UST Guidelines, is a summary of P&M’s time records billed by professional during the Fourth Compensation Period using project categories and work codes hereinafter described, also annexed hereto as Exhibit “L”. P&M maintains computerized records of the time spent by all P&M professionals and other staff in

connection with the prosecution of the Debtors' Chapter 11 cases. Copies of these computerized records have been furnished to the Debtors and, subject to redaction or modification to protect the Debtors' estates, a summary by professional by project work code has been annexed hereto as Exhibit "I," and the detailed listing of time entries by project work code has been annexed hereto as Exhibit "J," in the format specified by the UST Guidelines.

**Summary of Services Performed by
P&M During the Compensation Period**

24. MLC originated under a very unique bankruptcy arrangement and its Board of directors and management team are charged with the mission of administering, maintaining, safeguarding and liquidating certain assets of GM.

25. MLC's board of directors has fiduciary duties to various constituencies and oversight responsibility of the estate. MLC's board of directors retained P&M through management to: perform cash receipts and disbursements procedural testing ("Testing"), and assess, design and test the Company's internal control structure/environment for operational effectiveness ("Controls"). P&M was also retained to provide various outsourced tax compliance, reporting and consulting services ("Tax").

26. Generally, P&M provided the following services: tax compliance and tax consulting services; periodic verification/testing procedures on amounts financially reported; implementation and monitoring of MLC system of internal controls; and, other accounting and consulting services on an as requested basis.

27. Procedural testing approaches are significantly impacted by the MLC internal control environment and related changes and enhancements implemented by management during each period. The accounting and internal control structure/environment related services were guided by directives from the board of directors and determined collectively with Jim Selzer, CFO, and Scott Hamilton, Controller. P&M tax services were determined collectively with Rick Zablocki, Chief Tax Officer, with general knowledge of and input from Jim Selzer, based on a joint review of MLC's

continuing requirements and agreement with MLC with regard to the nature, timing and extent of the services provided.

28. The timing and scope of our integrated testing work is primarily driven by the dates of the BOD meetings and direction provided by the BOD and management.

29. The timing and scope of our non-tax work is primarily driven by MLC fiscal (annual and quarterly) reporting periods and scheduled dates for regular BOD meetings (every two months). The timing and scope of our tax work is driven by federal, state and local taxing authority due dates and other requirements with seasonal peaks near the major and common required filing dates.

30. The following provides additional detailed information further explaining our services provided.

Integrated Testing and Controls

31. Our integrated testing for the 2010 Q3 period was completed during the Compensation Period and reported on to the MLC BOD in October 2010. Our integrated testing for the 2010 Q4 and annual 2010 periods was initiated and completed during the Compensation Period and reported to the MLC BOD in February 2011.

32. P&M tested the operational effectiveness of the Company's corporate governance within the MLC operating environment, through December 31, 2010.

33. We inventoried all policies and procedures in place as of December 31, 2010 and redesigned some of the Company's key cash and non-cash controls, incorporated into the policies and procedures as of September 30, 2010 and December 31, 2010.

34. For policies and procedures drafted by MLC without the involvement P&M, we reviewed the policy for reasonableness and consistency in formatting. Further, we reviewed the policy for duplication with already existing policies and procedures.

35. P&M verified that all policies and procedures were included in the Company's master binder used by the Accounting Department for quick reference. Further, we verified that all Policies and Procedures were available on MLC's intranet (SharePoint), for electronic reference.

36. The operating effectiveness of the implemented key controls was tested with emphasis on non-cash controls. Controls selected for testing also emphasized areas not yet tested in the previous interim testing periods and high risk area.

37. Through direct observation, inquiry, and review of source documents, P&M evaluated and advised regarding proper segregation of duties in areas such as cash receipts, cash disbursements, journal entries, bank deposits, bank statement recipients, blank check access and custody, positive pay procedures, vendor maintenance, procurement of goods, processing of payments, recording of transactions, intercompany activity and reconciliation of accounts.

38. P&M tested the general ledger for any changes to account mappings and new account numbers and the existence and completeness of a monthly close checklist used by MLC to segregate month-end closing duties and to efficiently allocate resources to specific tasks at month-end.

39. P&M tested the existence and completeness of year-end 1099s reporting process and re-confirmed the location, security and key access of the blank check stock after the Finance/Accounting department moved to the new office location in Birmingham, MI in early 2011.

40. P&M tested MLC's review and approval process for claim settlements and the reconciliation of the 'Liabilities Subject to Compromise' to the Claims Summary Analysis.

41. P&M also assessed the technology controls associated with MLC's accounting system (MAS200) and the information technology (IT) infrastructure. We further assessed management's efforts in implementing mitigating controls and corrective measures recommended.

42. P&M assessed the operating effectiveness of IT Application Controls and IT General Controls integrated within MLC IT systems that support the core business processes (e.g. Accounts Payable, Vendor Setup and Maintenance, Purchase Order and Voucher Maintenance and Accounts

Receivable/FAS/FRX). We evaluated IT Application Controls and IT General Controls implemented and assessed its design with regard to authorizing, processing, and reporting transactions.

43. Testing procedures performed by P&M, as agreed to by the board of directors and management, included monitoring and evaluating MLC's cash receipts, cash disbursements, bank reconciliations, financial reporting and the operation of its cash controls.

44. We integrated the cash controls testing with substantive/procedure testing for cash related activities and balances and assessed management's progressive efforts in implementing corrective recommendations as identified previously.

45. Our substantive testing of cash related activity and balances included: comparing information reflected in the accounting records for each selected transaction to the relevant source data, determining whether appropriate approvals and authorizations were obtained in accordance with the Company's internal policies, procedures, and US Bankruptcy Court requirements and determining whether MLC retained and can produce the adequate and sufficient supporting documentation for each selected transaction.

46. Due to the unique nature, P&M has performed certain substantive testing for retained and ordinary course professional (OCP) fees disbursements.

47. Cash controls testing of cash related activity and balances included: confirming that the cash receipts and disbursements were reflected in the bank statements, bank reconciliations and general ledger; confirming that the cash receipts and disbursements were properly received or paid via wire or check; for private asset sales confirming that background checks are performed to identify any related parties; confirming collection of Sales and Use Taxes existence of a valid exemption certificate; testing for proper three-way match of invoices to purchase orders and then to receiving reports; testing disbursements for use of the MLC Invoice Approval Routing form; testing disbursements for inclusion on positive pay service; and testing that any online fund transfers among the various MLC bank and investment accounts has proper review and approval by the Treasurer.

48. P&M evaluated and adjusted separation of duties surrounding the authorization and approval of asset sales or dispositions, recording of assets sales in the G/L.

49. We proposed specific recommendations relating to testing results and observations plus comments related to previously communicated suggestions, including the use of the Purchase Order Module in MAS200, Voided Transactions and the support documentation retained for each transaction.

50. P&M tested the bank reconciliation process, the reconciling items for reasonableness and assessed the appropriateness of the related documentation retained. Additionally, we tested MLC's management of the subsidiary cash accounts and the allocation and segregation of restricted cash funds, subject to continuing settlement, between entities.

51. Using the standard AICPA bank confirmation form, P&M sent account confirmation requests to the respective financial institutions holding each of the Company's cash (restricted and not restricted) and investment accounts.

52. For a number of selected months throughout 2010 (including December), P&M performed specific testing of MLC Restricted Cash Accounts, such as determining that restricted cash is accurately and completely reflected in the accounting records; determining that MLC is the owner of the restricted cash accounts and there is sufficient supporting documentation for each change in the cash restricted balances; and determining that the Company has properly presented and disclosed its restricted cash in the Monthly Operating Report.

53. P&M selectively tested Monthly Operating Reports and supporting schedules and their timely approval by the Treasurer prior to submission to the Bankruptcy Court and upload to the SEC Edgar website as an 8-K filing.

54. P&M tested reconciliation of various financial reports generated from FRX to the MAS200 general ledger and the reconciliation of the reports generated in Excel to the general ledger.

Tax Consulting, Reporting and Compliance

55. The mix of tax related services focused on (1) preparing federal, state and local income taxes and other compliance returns and reports with federal, state and local authorities , and (2) assisting MLC on various tax related matters. Time entries for tax assistance directly related to and/or necessary to properly prepare and complete tax returns are included in the “returns” rather than the “consulting” for both federal and state and local taxes work codes. The following are highlights of certain key activities:

56. Federal Tax Consulting - Researched tax issues and prepared memo relating to taxation of Qualified Settlement Funds and character of gains. Researched and discussed taxation of demolition services in New York. Tax planning concerning ERT and Reg. 1.468B-2.

57. Federal Returns - Prepared and reviewed Vector Canada ULC final return and Voluntary Disclosure Application for Delinquent reporting of 2007 deemed liquidating dividend for Vector Canada ULC.

58. State and Local Returns – We prepared 47 state and local tax income and franchise tax returns for MLC and subsidiaries for the 2009 B period, 56 sales and use tax returns for MLC for September, October, November and December of 2010, 505(b) letters for all tax returns filed and also responded to notices received from various state and local taxing authorities.

59. State and Local Consulting - Updated sales and use tax calendar for states where returns are no longer filed. Finalized and sent withdrawal letters to various states and local taxing authorities. Researched treatment and effect of Michigan Business Tax net operating losses from A period. Discussed sales apportionment factors for the Michigan Business Tax. Discussed fixed asset sales and ITC recapture, and effect on future years’ Michigan Business Tax returns with Rick Zablocki.

Fee Related Activities

60. This interim compensation period included numerous non-recurring types of activities, which including the occurrence and impact of various recommendations and/or decisions by Judge Gerber, the United States Trustee and the Fee Examiner.

61. During the Fourth Compensation Period, P&M prepared its Third Interim Fee Application, initiated but not complete its originally scheduled Fourth Interim Fee Application (October 1, 2010 through January 31, 2011), prepared six monthly Fee Statements and worked with the Fee Examiner on related inquiries.

Actual and Necessary Disbursements of P&M

62. As set forth in Exhibit C hereto, P&M has disbursed \$4,674.91 as expenses incurred in providing professional services during the Fourth Compensation Period. These expenses are reasonable and necessary in light of the types of services performed and the size and complexity of the Debtors' cases. P&M has made every effort to minimize its disbursements and the actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors, their estates, and creditors.

63. Out of pocket expenses are substantially comprised of travel related expenses for staff from out of town offices (typically 3 hours or farther away) and parking expenses at MLC's offices in Detroit. Travel for out of town staff was limited to the extent possible. All travel related expenses are in compliance with the MLC Expense Policies (published on website). All overnight accommodations are at MLC preferred (or less expensive) hotels. Mileage reimbursement is P&M (and IRS approved) rate of \$0.50 or \$0.51 per mile. Meals related to out of town travel are in accordance with P&M standard practices and in compliance with our retention and local rules. Our expenses generally do not include any meals for anyone with less than 6 hours billed to MLC for the same day, except for an out of town partner (Doug Farmer) traveling to be on site during a week of field work by P&M testing team, to attend meetings and be available onsite to assist or supervise

staff where certain amounts of his time was charged to other non-MLC time entries. Nor do any of our expenses include any personal expense for reimbursement. We did not have any overtime meals during the Compensation Period. P&M also voluntarily reduced meals for personnel traveling to the \$20 cap recommended in this case.

64. Expense reimbursements are passed through at actual cost incurred without a markup or profit on the service to P&M.

65. P&M does not invoice the debtors' estate as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel.

The Requested Compensation Should Be Allowed

66. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." *Id.*

§ 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3)

67. An analysis of these factors relative to the services P&M performed during the Application Period is set forth below:

Time Spent on Services

68. The professional services performed by P&M on behalf of the Debtors during the Fourth Compensation Period required an aggregate expenditure of 1,810.3 recorded hours by P&M partners, associates, staff and paraprofessional/administrative support. Of the aggregate time expended, 264.8 hours were by partners, 795.8 hours were by associates, 599.1 hours were by staff, and 150.6 hours were by administrative/paraprofessionals of P&M. Individual days worked in excess of 10 hours per day totaled thirty one for the entire P&M team with only twelve of those days in excess of 12 hours.

69. Fees relating to fee examiner (FEX), fee applications (FAP), and review of time entries, preparation of fee statements, etc. (FEE) approximated 1%, 3% and 3%, respectively. Hours related to the FEE work code and preparation of budgets, communication and responding to other inquiries by the Fee Examiner (FEX) were billed at a reduced rate of 50%. Time incurred during this Fourth Compensation Period relating to these work codes were above a typical interim period as the result in Fee Examiner recommendations and Judge Gerber rulings during the Compensation period resulted in extended due dates and adjustments to previously drafted Fee Applications, etc. P&M believes the net amount billed for all these categories are reasonable, necessary and appropriate.

The Rates Charged for Services

70. During the Fourth Compensation Period, P&M billed the Debtors for time expended based on standard hourly rates ranging from \$80 to \$415 per hour for practice professionals and \$80 for administrative/paraprofessionals. Hours billed relating to fee statements (FEE), fee examiner

(FEX) and non-working travel time (NWT) were reduced by 50%. Allowance of compensation in the amount requested would result in an overall blended hourly billing rate of approximately \$183 (based on billing rates in effect at the time of the performance of services), consisting of a \$367 blended rate for all partners and a \$152 rate for all non-partners.

71. P&M provided the debtor notice of increase in billing rates as of July 1, 2010 in accordance with P&M standard annual practice for market based adjustments to all P&M clients and in compliance with our agreed upon terms and requirements in our court approved engagement letter and retention. The rates used in this Fourth Compensation Period with in conformance with such notice. This notice represented the only billing rate increase by P&M during the 18 month service period for MLC. A copy of the Notice provided to the debtor is included in this Fee Application as Exhibit E.

Necessity of Services

72. The foregoing professional services performed by P&M were actual, necessary, and appropriate to the administration of the Debtors' Chapter 11 cases. The professional services performed by P&M were in the best interests of the Debtors and other parties in interest and critical to successfully govern, administer, monitor account and report its cash and cash transactions and safeguard its assets with reasonable but not absolute assurance. Such services provided were necessary for the preservation and maximization of value for all stakeholders and to the orderly administration of the Debtor' Chapter 11 estates.

73. Tax preparation services are required to comply with legal requirements. Tax consulting services are beneficial to the estate by minimizing the amount of taxes paid and maximizing amounts available to be paid to MLC creditors and stakeholders. Assistance in developing and establishing a strong internal control structure is necessary to safeguard assets, ensure payments made are authorized and appropriate and amounts reported are accurate. Validation

procedures performed on controls and cash transactions and balances are also necessary to know and ensure the internal control structure in place is operating as designed and provide the board of directors with assurance that their fiduciary duties in these areas are met.

Reasonableness of Time Spent on Services

74. Applicant respectfully submits that the services provided were performed within a reasonable amount of time, especially in light of the complexity of Debtors' cases and the nature of the issues addressed therein.

75. During the Fourth Compensation Period, the mix of hours required was generally consistent with prior compensation periods with the time spent by partners more prominent due to the complexity, importance, and nature of the issues and tasks involved. It is particularly important to note that the internal control structure/environment and the accounting methods and systems were newly created and continuously evolving through the end of this Fourth Compensation Period. This required a higher than usual percentage of partner time. As a result, the average experience level of all mid-level staff (associates) was relatively low to the balance heavy partner time required to still achieve an overall blended rate of approximately \$183 during the Fourth Compensation period.

76. There were many meetings and conferences involving multiple P&M specialists representing different areas with specialized knowledge required for consulting and concurring with assessments and decisions critical to the estate. Based on the reason specific individuals participated in such activities, the project category or work code used for time reporting purposes could be different. For example, the tax area includes bankruptcy, federal and state/local tax specialists. And non-tax work may include various work codes relating to the testing and controls categories.

77. The professional services charged were performed expeditiously and efficiently. The time constraints facing MLC, the board of directors reporting requirements and responsibilities, the public visibility of Debtor's Chapter 11 case and the scrutiny related to the use of public funds have required P&M to devote significant time in providing accounting, tax and consulting services on

behalf of the Debtor. Compensation for such services as requested is commensurate with the complexity, importance, nature of the issues and tasks involved.

Certifications, Skills and Experience

78. The professional services performed by P&M were rendered by members of its Financial Support Services, Enterprise Risk Management, Restructuring and Operations Improvement, Technology Consulting Services, Tax Compliance and Consulting, and Professional Standards practice groups and from several offices. P&M enjoys a national reputation for its expertise in accounting, tax and consulting. Substantially all of P&M's core team of professionals possess one or more of the following certifications: Certified Public Accountant (CPA), Certified Insolvency and Reorganization Advisor (CIRA), Certified Internal Auditor (CIA), and Certified Internal Control Auditor (CICA). Staff with such certifications billed approximately 80% of the total professional (non-paraprofessional/administrative) hours, representing approximately 90% of the fees, during this Compensation Period.

Customary Fees for the Type of Services Rendered

79. Applicant respectfully represents that the fees requested herein are the customary charges for the type of services rendered and are based upon the hours actually spent and multiplied by the normal billing rate for work of this nature by P&M. The billing rate is the hourly rate charged by P&M for professional and administrative/paraprofessional services rendered in comparable bankruptcy and non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and non-bankruptcy cases in a competitive national legal market.

80. Whenever possible, P&M sought to minimize the costs of its services to the Debtor by utilizing talented but lesser experienced staff and paraprofessionals to handle more routine aspects of the work performed.

81. A core P&M team was utilized throughout the duration of the Compensation Period in each project category area to minimize start up or investment time required. However, additional tax staff were added to the team to accommodate the required demands and to achieve optimal staffing mix necessary to prepare the large number of annual state and local tax returns and related reports due during certain peak demand points during the Compensation period. We also used one point of contact to minimize the costs of intra-P&M communication and education about the Debtor's circumstances wherever practical.

82. P&M does not invoice as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel. P&M's standard billing rate practice is to invoice administrative staff time performed directly for bankruptcy and non-bankruptcy clients based on standard hourly rates. P&M's regular practice is not to include components for those charges in overhead when establishing billing rates for its professionals and to charge these hours to the specific clients served during the regular course of the rendition of services.

83. Each of the out-of-pocket expense categories do not exceed the maximum rate set by the UST Guidelines local rules and specific requirements dictated by the fee examiner and/or Judge Gerber in this case.

Overall

84. P&M submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the preservation and maximization of value for all stakeholders and the orderly administration of the Debtors' Chapter 11 estates. P&M worked assiduously to anticipate or respond to the issues that have arisen and played a critical role in expeditiously, economically and seamlessly. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The

compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

85. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The professional services charged were performed expediently and efficiently. Whenever possible, P&M sought to minimize the costs of its services to the Debtors by utilizing talented associates or staff to handle tasks that could be effectively delegated or more routine aspects of services performed.

86. In sum, the services rendered by P&M were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

Notice

87. Notice of this Application has been provided by attorneys for the Debtors to parties in interest in accordance with the Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated August 3, 2009 [Docket No. 3629]. P&M submits that such notice is sufficient and no other or further notice need be provided.

88. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

Conclusion

89. P&M respectfully requests the Court enter an Order authorizing (i) a final allowance of compensation for professional services rendered during the Compensation Period in the amount of \$1,325,772.53, consisting of \$1,306,275.54 fees incurred during the Compensation Period, and reimbursement of \$19,496.99 representing 100% of actual and necessary expenses incurred during the Final Fee Application Period; (ii) directing payment by the Debtors of the difference between the amounts allowed and the amounts previously paid \$1,145,382.02 (as of May 15, 2011) by the

Debtors pursuant to the Administrative Order; and (iv) such other and further relief as is just.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: Southfield, Michigan
May 16, 2010

A handwritten signature in black ink, reading "Michael A. Colella". The signature is written in a cursive, flowing style.

Michael Colella, Partner
Plante & Moran, PLLC
27400 Northwestern Highway
PO Box 307
Southfield, MI 48037
Telephone: (248) 223-3611
Facsimile: (248) 603-5582

Accountants for Debtors
and Debtors in Possession

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

Exhibit A

Certification

Hearing Date and Time: To Be Determined
Objection Date and Time: To Be Determined

Plante & Moran, PLLC
Michael Colella, Partner
27400 Northwestern Highway
PO Box 307
Southfield, MI 48037
Telephone: (248) 223-3611
Facsimile: (248) 603-5582

Accountants for Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

**CERTIFICATION UNDER GUIDELINES FOR FEES
AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT
OF FINAL APPLICATION OF PLANTE & MORAN, PLLC
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Michael Colella, hereby certify that:

1. I am a partner with the applicant firm, Plante & Moran, PLLC (“**P&M**”), with responsibility for the Chapter 11 cases of Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its affiliated debtors, as debtors and debtors in possession in the above-captioned cases (collectively with MLC, the “**Debtors**”), in respect of compliance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the “**Fee and Disbursement Guidelines**”)

and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “**Amended Guidelines**,” and together with the Fee and Disbursement Guidelines, the “**Local Guidelines**”), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “**UST Guidelines**”) and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the “**Administrative Order**”), the First and Second Advisories filed by the Fee Examiner [Docket No. 5002 and 5463], the Memorandum to Retained Professionals issued by the Fee Examiner dated July 28, 2010 re Applications of Court’s April 29 and July 6, 2010 Rulings, the Memorandum to Retained Professionals issued by the Fee Examiner dated May 4, 2011 re Final Fee Applications and the actual related rulings by Judge Gerber (the “Fee Advisories”, and collectively, the “Guidelines”).

2. This certification is made in respect of P&M’s application, dated May 16, 2011 (the “**Application**”), for final compensation and reimbursement of expenses for the period commencing October 9, 2009 through and including March 29, 2011 (the “**Compensation Period**”) in accordance with the Guidelines.

3. In respect of section 2 of the Fee and Disbursement Guidelines, I certify that the Debtors reviewed the fee application and have approved it.

4. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by P&M and generally accepted by P&M’s clients; and
- d. in providing a reimbursable service, P&M does not make a profit on that service, whether the service is performed by P&M in-house or through a third party.

5. In respect of section B.2 of the Amended Guidelines and as required by the Administrative Order, I certify that P&M provided counsel for the debtors and the statutory committee of unsecured creditors appointed in these cases (the “**Committee**”) and the Debtors, with a statement of P&M’s fees and disbursements accrued on a timely basis for all months included in the Compensation Period.

6. In respect of section B.3 of the Local Guidelines, I certify that the Debtors, attorneys for the debtors, attorneys for the Committee, and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: Southfield, Michigan
May 16, 2011



Michael Colella
PLANTE & MORAN, PLLC
27400 Northwestern Hwy
PO Box 307
Southfield, MI 48037
Telephone: (248) 223-3611
Facsimile: (248) 603-5582

Accountants for Debtors
and Debtors in Possession

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

Exhibit B

Summary of Services Rendered by Professional by Level

EXHIBIT B

**SUMMARY OF SERVICES RENDERED BY PROFESSIONAL BY LEVEL
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

PROFESSIONAL BY LEVEL	CERT ¹	DATE	PRACTICE AREA ²	RATE: STND/BLEND			TOTAL HOURS BILLED ³	TOTAL COMP
				BEGIN 7/1/09	BEGIN 7/1/10	BLEND RATE		
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	\$415	\$380	837.6	\$ 318,131.65
Eckles, Jeff	CPA	1983	ERS	\$390	\$390	\$376	142.5	53,625.00
Farmer, Doug	CICA	2005	TAX	\$335	\$345	\$301	370.6	111,469.00
Greenway, Denise	CPA	1989	TAX	\$400	\$400	\$400	32.9	13,160.00
Jolley, Mark	CPA	1983	TAX	\$415	\$415	\$415	5.7	2,365.50
Lewis, Forrest	CPA	1976	TAX	\$375	\$400	\$375	145.2	54,460.10
Ruppel, Curtis	CPA	1993	TAX	\$335	\$350	\$308	39.9	12,281.00
Weed, Tim	CPA/CIRA	1988/1997	ROI	\$395	\$405	\$388	22.2	8,603.11
Woods, John	CPA	1985	PSD	\$335	\$355	\$332	85.1	28,232.70
Others (less than 5 hrs)	CPA/CIRA		ERS/TAX			\$362	42.1	15,231.00
Total Partners			ALL			\$358	1,723.8	\$ 617,559.06
Brown, Furney (Alex)	CPA	2008	TCS	\$230	\$250	\$224	140.4	\$ 31,516.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	\$155	\$165	\$157	310.8	48,722.48
Kristan, Jack	CPA/CIA	2008/2007	ERS	\$195	\$205	\$205	21.4	4,387.00
Merkel, Mike	CPA	2007	TAX	\$244	\$260	\$251	473.1	118,557.60
Sarma, Malina			TCS	n/a	\$170	\$170	29.6	5,032.00
Tousain, Alina ⁴	CPA	2009	FSS	\$170	\$175	\$175	226.2	39,585.00
Zajac, Mark	CICA	2008	ERS	\$165	\$175	\$160	780.4	124,608.00
Others (less than 5 hrs)	CPA		FSS/TAX			\$288	10.3	2,961.70
Total Associates			ALL			\$188	1,992.2	\$ 375,369.78
Abdallah, Rumzei	CPA	2009	TAX	\$92	\$124	\$124	71.3	\$ 8,841.20
Aguirre, Monica			ERS	\$140	\$140	\$140	77.5	10,850.00
Aretz, Betsy	CPA	2006	TAX	\$154	\$180	\$180	48.5	8,711.80
Biggs, Angella			TAX	\$ 80	\$ 80	\$ 80	56.1	4,488.00
Bohdan, Matthew	CPA	2010	FSS	\$125	\$130	\$130	129.3	16,809.00
Bonventre, Steven	CPA	2008	TAX	\$ 98	\$138	\$138	469.8	64,707.80
Clark, Ryan			TAX	n/a	\$ 80	\$ 80	22.2	1,776.00
Doot, Brian	CPA	2009	TAX	\$ 88	\$108	\$ 95	43.6	4,154.80
Goldsby, Kurt			TAX	n/a	\$ 82	\$ 82	9.1	746.20
Knapp, Carol			FSS	\$112	\$112	\$112	5.9	660.80
Laypa, Nataliya			TAX	n/a	\$ 82	\$ 82	58.4	4,788.80
McDoniel, Chris			TAX	\$ 86	\$108	\$108	193.0	20,830.00
Ornes, Spencer			FSS	n/a	\$ 82	\$ 82	7.2	590.40
Palmer, Stephen	CPA	2009	TAX	\$118	\$148	\$102	23.7	2,419.00
Papanastasopoulos, T			FSS	\$111	\$113	\$113	8.4	949.20
Rohlig, Scott			TAX	\$ 80	\$ 86	\$ 85	116.9	9,952.00

¹ CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

² ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³ Individual rate shown represents standard billing rate; FEE, FEX and non-working travel time is billed at 50% of standard rate

⁴ Professional was promoted from staff to associate as of January 1, 2011. P&M did not increase MLC billing rate at such time. Hours are summarized and reported consistent with the level reported in original fee statements.

EXHIBIT B

**SUMMARY OF SERVICES RENDERED BY PROFESSIONAL BY LEVEL
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

PROFESSIONAL BY LEVEL	CERT ¹	DATE	PRACTICE AREA ²	RATE: STND/BLEND			TOTAL HOURS BILLED ³	TOTAL COMP
				BEGIN 7/1/09	BEGIN 7/1/10	BLEND RATE		
Shounia, Ricky			TAX	n/a	\$ 65	\$ 65	18.8	1,222.00
Strycharz, Jon			FSS	\$82	\$ 84	\$ 84	9.1	764.40
Tousain, Alina	CPA	2009	FSS	\$170	\$175	\$171	700.4	119,439.60
Westrick, Daniel			TAX	n/a	\$ 70	\$ 70	17.0	1,190.00
Others (less than 5 hrs)			TAX			\$ 90	53.8	4,827.80
Total Staff			ALL			\$135	2,140.0	\$ 288,718.80
Campbell, Michelle			ADM	\$ 80	\$ 80	\$ 53	358.2	\$ 18,900.40
Denham, Sharon			ADM	\$ 80	\$ 80	\$ 80	12.1	968.00
Gove, Veronica			ADM	\$ 80	\$ 80	\$ 80	26.1	2,088.00
Kuchera, Barb			ADM	\$ 80	\$ 80	\$ 80	5.5	440.00
Moosekian, Kim			ADM	\$ 80	\$ 80	\$ 80	6.3	504.00
Others (less than 5 hrs)			ADM			\$ 83	43.2	3,576 .00
Total Parapro/Admin			ALL			\$ 59	451.4	\$ 26,476.40
Total All Personnel			ALL			\$207	6,307.4	\$1,308,124.04

Voluntary Reduction

(1,848.50)

Final Fee Request

\$ 1,306,275.04

¹ CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

² ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³ Individual rate shown represents standard billing rate; FEE, FEX and non-working travel time is billed at 50% of standard rate

⁴ Professional was promoted from staff to associate as of January 1, 2011. P&M did not increase MLC billing rate at such time. Hours are summarized and reported consistent with the level reported in original fee statements.

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
SERVICES RENDERED FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

Exhibit C

Expense Summary by Type

EXHIBIT C

**EXPENSE SUMMARY BY TYPE
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

EXPENSE BY TYPE	AMOUNTS
Transportation	\$10,120.89
Hotel	8,459.80
Meals	1,083.40
TOTAL EXPENSES (Originally Submitted)	\$19,664.09

Voluntary Reduction **(167.10)**

Final Fee Request **\$19,496.99**

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

Exhibit D

Hours and Compensation by Project and Work Codes

EXHIBIT D

**COMPENSATION BY WORK CODE FOR SERVICES RENDERED BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

HOURS AND COMPENSATION BY PROJECT AND WORK CODES

CODE	PROJECT	HOURS	AMOUNT
	CONTROLS		
GOV	Corporate Governance	120.1	\$37,873.50
PPP	Process, Policies and Procedures	508.6	133,397.90
RCM	Risk Control Matrix	567.5	111,210.00
SYS	Information Technology Systems and Security	218.9	55,937.00
	TESTING		
DIS	Cash Disbursements	829.6	176,252.00
REC	Cash Receipts	413.7	76,207.50
CAS	Cash Reconciliations and Balances	347.0	79,815.50
RPT	Reporting (Financial and to the BOD)	175.9	58,415.00
PLN	Plan of Liquidation	37.1	14,221.50
	TAX		
FDC	Federal Consulting	191.8	73,659.70
FDR	Federal Returns	489.7	87,861.50
SLC	State and Local Consulting	165.5	50,259.50
SLR	State and Local Returns	1,254.4	197,078.50
	ADMINISTRATIVE		
RET	Retention	148.2	32,466.50
FEX	Fee Examiner	45.2	9,783.75
FAP	Fee Applications	144.1	37,348.30
FEE	Fee Statements and Entries	389.8	41,449.49
	TRAVEL		
NWT	Non-Working Travel	260.3	34,886.90
	TOTAL (Originally Submitted)	6,307.4	\$1,308,124.04

Voluntary Reduction (1,848.50)

Final Fee Request **\$ 1,306,275.04**

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

Exhibit E

Notice: P&M Revised Standard Hourly Rates as of July 1, 2010



Plante & Moran, PLLC
27400 Northwestern Highway
P.O. Box 307
Southfield, MI 48037-0307
Tel: 248.352.2500
Fax: 248.352.0018
plantemoran.com

Mr. James Selzer
Motors Liquidation Company
GM Global Headquarters
500 Renaissance Center
Suite 1400
Detroit, MI 48243

RE: P&M Revised Standard Hourly Rates as of July 1, 2010

Dear Jim:

The purpose of this letter is to advise Motors Liquidation Company (MLC) regarding revisions to P&M standard hourly rates as of July 1, 2010 in accordance with our engagement and retention approved by the court.

Under the terms of our engagement letter dated March 17, 2010, "our fee will be based on the actual time staff expend at our standard hourly rates for the individuals involved" with "our standard hourly rates reviewed and adjusted on a semiannual basis". As part of MLC's application for our employment also dated March 17, 2010, "MLC understands that, if a rate change is effective during the course of this engagement with MLC, P&M will advise MLC of such new rates."

Our standard billing rates are generally described as follows:

Professional	Prior Rates	New Rates
Partner	\$300 - 450	\$310 - 460
Associate	\$150 - 350	\$160 - 360
Staff	\$ 80 - 200	\$ 65 - 210
Paraprofessional & Admin	\$ 75 -125	\$ 80 - 130

To further assist you in understanding the impact of these changes to MLC, we prepared and attached an Exhibit listing staff previously serving on this account through June 30, 2010 with their prior (through June 30, 2010) and new (starting July 1, 2010).

These changes will be reflected in our fee statements beginning with July 2010.

Please contact me directly if you have any questions or would like to discuss further.

Very truly yours,
Plante & Moran, PLLC

A handwritten signature in dark ink, appearing to read "Michael A. Colella".

Michael A. Colella, Partner

Mr. James Selzer
Motors Liquidation Company

P&M Revised Standard Hourly Rates as of July 1, 2010

PROFESSIONAL BY LEVEL	CERT ¹	DATE	PRACTICE AREA ²	PRIOR STANDARD RATE	NEW STANDARD RATE
Partners					
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	\$415
Eckles, Jeff	CPA	1983	TAX	\$390	\$390
Farmer, Doug	CICA	2005	ERS	\$335	\$345
Greenway, Denise	CPA	1989	TAX	\$400	\$400
Jolley, Mark	CPA	1983	TAX	\$415	\$415
Lewis, Forrest	CPA	1976	TAX	\$375	\$400
Ruppel, Curtis	CPA	1993	TAX	\$335	\$350
Weed, Tim	CPA/CIRA	1988/1997	ROI	\$395	\$405
Woods, Jon	CPA	1985	PSD	\$335	\$355
Associates					
Brown, Furney	CPA	2008	TCS	\$230	\$250
Hoekstra, Peggy	CPA/CIA	1994	FSS	\$155	\$165
Merkel, Mike	CPA	2007	TAX	\$244	\$260
Zajac, Mark	CICA	2008	ERS	\$165	\$175
Staff					
Aguirre, Monica			ERS	\$140	\$145
Clark, Ryan			TAX	\$ 80	\$ 86
Doot, Brian ³	CPA	2009	TAX	\$ 88	\$108
Knapp, Carol			FSS	\$112	\$113
Palmer, Stephen ³	CPA	2009	TAX	\$118	\$148
Tousain, Alina	CPA	2009	FSS	\$170	\$175
Total Parapro/Admin			ALL	\$ 80	\$ 80
Total All Personnel			ALL		

¹CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

²ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³Increased level due to obtaining CPA certification and level promotion during prior fiscal year

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

Exhibit F

Summary of Services Rendered by Professional by Level

EXHIBIT F

SUMMARY OF SERVICES RENDERED BY PROFESSIONAL BY LEVEL

PROFESSIONAL BY LEVEL	CERT ¹	DATE	PRACTICE AREA ²	RATE: STND /BLEND	TOTAL HOURS BILLED ³	TOTAL COMP
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$415	204.2	\$ 74,949.00
Eckles, Jeff	CPA	1983	ERS	\$390	5.8	2,262.00
Farmer, Doug	CICA	2005	TAX	\$345	6.5	2,242.50
Lewis, Forrest	CPA	1976	TAX	\$400	8.6	3,440.00
Woods, John	CPA	1985	PSD	\$355	14.6	5,183.00
Others (less than 5 hrs)	CPA/CIRA		ERS/TAX	\$366	25.1	9,182.00
Total Partners			ALL	\$367	264.8	\$ 97,258.50
Brown, Furney (Alex)	CPA	2008	TCS	\$250	46.1	\$ 11,025.00
Kristan, Jack	CPA/CIA	2008/2007	ERS	\$205	21.4	4,387.00
Merkel, Mike	CPA	2007	TAX	\$260	190.8	49,608.00
Tousain, Alina ⁴	CPA	2009	FSS	\$175	226.2	39,585.00
Zajac, Mark	CICA	2008	ERS	\$175	310.3	50,605.00
Others (less than 5 hrs)	CPA		TAX	\$182	1.0	182.00
Total Associates			ALL	\$195	795.8	\$155,392.00
Biggs, Angella			TAX	\$ 80	38.1	\$ 3,048.00
Bohdan, Matthew	CPA	2010	FSS	\$130	129.3	16,809.00
Bonventre, Steven	CPA	2008	TAX	\$138	171.0	23,570.40
Goldsby, Kurt			TAX	\$ 82	9.1	746.20
Laypa, Nataliya			TAX	\$ 82	48.7	3,993.40
McDoniel, Chris			TAX	\$108	51.6	5,572.80
Ornes, Spencer			FSS	\$ 82	7.2	590.40
Rohlig, Scott			TAX	\$ 86	47.2	4,059.20
Tousain, Alina	CPA	2009	FSS	\$175	57.4	9,966.25
Others (less than 5 hrs)			TAX	\$ 91	39.5	3,591.80
Total Staff			ALL	\$120	599.1	\$ 71,947.45
Campbell, Michelle			ADM	\$ 80	136.9	\$ 6,156.00
Gove, Veronica			ADM	\$ 80	9.5	760.00
Others (less than 5 hrs)			ADM	\$ 80	4.2	336.00
Total Parapro/Admin			ALL	\$ 48	150.6	\$ 7,252.00
Total All Personnel			ALL	\$183	1,810.3	\$331,849.95

¹ CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

² ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³ Individual rate shown represents standard billing rate; FEE, FEX and non-working travel time is billed at 50% of standard rate

⁴ Professional was promoted from staff to associate as of January 1, 2011. P&M did not increase MLC billing rate at such time. Hours are summarized and reported consistent with the level reported in original fee statements.

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
SERVICES RENDERED FOR THE PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

Exhibit G

**Expense Summary by Type
Expense Summary by Month
Expense Summary by Professional and Type**

EXHIBIT G

**EXPENSE SUMMARY
PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

EXPENSE BY TYPE	AMOUNTS
Transportation	\$2,468.32
Hotel	1,990.23
Meals	216.36
TOTAL EXPENSES REQUESTED	\$4,674.91

EXPENSE BY MONTH	OCT.	NOV.	DEC.	JAN.	FEB.	MAR.	TOTAL
Transportation	\$1,378.55	\$0.00	\$0.00	\$ 945.95	\$143.82	\$0.00	\$2,468.32
Hotel	741.75	0.00	0.00	940.77	307.71	0.00	1,990.23
Meals	99.67	0.00	0.00	58.69	58.00	0.00	216.36
TOTAL EXPENSES REQUESTED	\$2,219.97	\$0.00	\$0.00	\$1,945.41	\$509.53	\$0.00	\$4,674.91

PROFESSIONAL	TRANSPORTATION	HOTEL	MEALS	TOTAL
Colella, Mike	\$ 694.47	\$ 0.00	\$ 0.00	\$ 694.47
Kristan, Jack	42.00	0.00	0.00	42.00
Tousain, Alina	70.00	0.00	0.00	70.00
Zajac, Mark	1,661.85	1,990.23	216.36	3,868.44
TOTAL EXPENSES REQUESTED	\$2,468.32	\$1,990.23	\$216.36	\$4,674.91

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

Exhibit H

**Hours and Compensation by Project and Work Codes
Hours by Project by Month
Compensation by Project Code by Month**

EXHIBIT H

**COMPENSATION BY WORK CODE FOR SERVICES RENDERED BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

HOURS AND COMPENSATION BY PROJECT AND WORK CODES

CODE	PROJECT	HOURS	AMOUNT
	CONTROLS		
GOV	Corporate Governance	3.2	\$560.00
PPP	Process, Policies and Procedures	7.0	1,225.00
RCM	Risk Control Matrix	252.0	47,194.00
SYS	Information Technology Systems and Security	55.9	15,218.00
	TESTING		
DIS	Cash Disbursements	276.1	52,925.50
REC	Cash Receipts	143.6	25,629.00
CAS	Cash Reconciliations and Balances	87.5	24,204.50
RPT	Reporting (Financial and to the BOD)	54.0	16,710.50
PLN	Plan of Liquidation	37.1	14,221.50
	TAX		
FDC	Federal Consulting	12.1	4,807.00
FDR	Federal Returns	4.8	1,842.40
SLC	State and Local Consulting	45.4	12,218.00
SLR	State and Local Returns	579.5	87,540.00
	ADMINISTRATIVE		
RET	Retention	0.0	0.00
FEX	Fee Examiner	20.3	2,563.25
FAP	Fee Applications	36.4	8,411.80
FEE	Fee Statements and Entries	139.9	10,472.00
	TRAVEL		
NWT	Non-Working Travel	55.5	6,107.50
	TOTAL	1,810.3	\$331,849.95

HOURS BY PROJECT CODE BY MONTH

HOURS	October	November	December	January	February	March
Controls	81.9	0.0	0.0	158.6	77.6	0.0
Testing	108.4	0.0	0.0	231.9	244.8	13.2
Tax	298.3	105.9	62.2	50.6	56.2	68.6
Travel	24.0	0.0	0.0	26.5	5.0	0.0
Admin	46.9	57.7	22.5	11.1	25.8	32.0
TOTAL	559.5	163.6	84.7	479.3	409.4	113.8

COMPENSATION BY PROJECT CODE BY MONTH

COMPENSATION	October	November	December	January	February	March
Controls	\$ 16,660.50	\$ 0.00	\$ 0.00	\$31,339.50	\$16,197.00	\$ 0.00
Testing	27,772.00	0.00	0.00	45,822.00	55,140.00	4,957.00
Tax	46,428.50	16,380.80	11,518.40	8,076.70	11,349.80	12,653.20
Travel	3,187.50	0.00	0.00	2,480.00	440.00	0.00
Admin	6,766.00	6,415.50	2,101.25	928.25	2,123.80	3,112.25
TOTAL	\$100,814.50	\$22,796.30	\$13,619.65	\$88,646.45	\$85,250.60	\$20,722.45

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

Exhibit I

Summary of Detail Hours and Fees by Professional by Work Code

P&M Summary of Detail Hours and Fees by Professional by Work Code
Pg 47 of 119
For the Period Oct 1, 2010 Through March 29, 2011

WORK CODE BY PERSON	HOURS	FEES
GOV	3.2	560.00
Zajac, Mark	3.2	560.00
PPP	7	1,225.00
Tousain, Alina	0.8	140.00
Zajac, Mark	6.2	1,085.00
RCM	252	47,194.00
Bohdan, Matthew	28.8	3,744.00
Colella, Mike	17.3	7,179.50
Farmer, Doug	1.4	483.00
Tousain, Alina	13.5	2,362.50
Zajac, Mark	191	33,425.00
SYS	55.9	15,218.00
Brown, Furney	42.1	10,525.00
Colella, Mike	5.1	2,116.50
Farmer, Doug	6.2	2,139.00
Tousain, Alina	0.3	52.50
Zajac, Mark	2.2	385.00
DIS	276.1	52,925.50
Bohdan, Matthew	55	7,150.00
Colella, Mike	29.3	12,159.50
Farmer, Doug	0.3	103.50
Tousain, Alina	186.7	32,672.50
Zajac, Mark	4.8	840.00
REC	143.6	25,629.00
Bohdan, Matthew	42.2	5,486.00
Colella, Mike	8.1	3,361.50
Farmer, Doug	0.2	69.00
Kristan, Jack	14	2,870.00
Tousain, Alina	24.7	4,322.50
Zajac, Mark	54.4	9,520.00
CAS	87.5	24,204.50
Bohdan, Matthew	2.1	273.00
Campbell, Michelle	1.9	152.00
Colella, Mike	36.7	15,230.50
Farmer, Doug	1.3	448.50
Kristan, Jack	4.6	943.00
Tousain, Alina	37.9	6,632.50
Zajac, Mark	3	525.00
RPT	54	16,710.50
Bohdan, Matthew	1.2	156.00
Campbell, Michelle	2.9	232.00
Colella, Mike	27.6	11,454.00
Kristan, Jack	2.8	574.00
Tousain, Alina	14.6	2,555.00
Woods, Jon	4.9	1,739.50
PLN	37.1	14,221.50
Colella, Mike	19.1	7,926.50
Eckles, Jeff	1.4	546.00
Tousain, Alina	0.8	140.00
Woods, Jon	15.8	5,609.00
FDC	12.1	4,807.00
Eckles, Jeff	3.3	1,287.00
Lewis, Forrest	8.6	3,440.00
Lewis, Forrest	0.2	80.00
FDR	4.8	1,842.40
Bonventre, Steven	0.3	41.40
Colella, Mike	0.2	83.00
Eckles, Jeff	0.2	78.00
Greenway, Denise	4.1	1,640.00

WORK CODE BY PERSON	HOURS	FEES
SLC	45.4	12,218.00
Colella, Mike	0.2	83.00
Eckles, Jeff	1.7	663.00
Merkel, Merkel	4.4	1,144.00
Merkel, Mike	37.3	9,698.00
Ruppel, Curtis	1.8	630.00
SLR	579.5	87,540.00
Aretz, Betsy	0.6	108.00
Biggs, Angella	44	3,520.00
Bonventre, Steven	161.4	22,245.60
Bonventre, Steven	6.7	924.60
Brown, Aaron	0.7	57.40
Byrne, Ryan	3.4	292.40
Caston, Luci	0.4	32.00
Colella, Mike	0.2	83.00
Crist, Liz	1.8	144.00
Doot, Brian	7.7	831.60
Eckles, Jeff	7.4	2,886.00
Goldsby, Kurt	9.1	746.20
Gove, Vera	0.4	32.00
Gove, Veronica	10.5	840.00
Kuchera, Barb	0.2	16.00
Kunkel, Sharon	0.4	32.00
Laypa, Nataliya	57.3	4,698.60
McDoniel, Chris	55.1	5,950.80
Merkel, Merkel	9	2,340.00
Merkel, Mike	140.1	36,426.00
Nannoshi, Nevin	4.2	273.00
Ornes, Spencer	9.5	779.00
Rohlig, Scott	47.2	4,059.20
Salvia, Samantha	0.3	24.60
Schultz, Brian	0.2	42.00
Strycharz, Jonathan	1	100.00
Williams, Shelia	0.7	56.00
FEX	20.3	2,563.25
Campbell, Michelle	9.2	368.00
Colella, Mike	10.2	2,116.50
Tousain, Alina	0.9	78.75
FAP	36.4	8,411.80
Bonventre, Steven	2.6	358.80
Campbell, Michelle	12.2	976.00
Colella, Mike	13.2	5,478.00
Eckles, Jeff	0.6	234.00
Tousain, Alina	4.8	840.00
Zajac, Mark	3	525.00
FEE	139.9	10,472.00
Campbell, Michelle	110.7	4,428.00
Colella, Mike	28	5,810.00
Eckles, Jeff	1.2	234.00
NWT	55.5	6,107.50
Brown, Furney	4	500.00
Colella, Mike	9	1,867.50
Zajac, Mark	42.5	3,740.00
Grand Total	1810.3	331,849.95

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

Exhibit J

Detail Hours and Fees by Professional by Work Code

Name	Date	Hours	Amt	Code	Description
Zajac, Mark	1/13/11	0.300	\$ 52.50	GOV	Roll forward and format Corp Gov work papers for current period testing
Zajac, Mark	1/17/11	0.600	\$ 105.00	GOV	Review previous quarter PM BOD report for inclusion of Corp Gov controls follow up items to test
Zajac, Mark	1/17/11	0.400	\$ 70.00	GOV	Update CAS for inclusion of Corp Gov items required to be provided for current testing
Zajac, Mark	1/18/11	0.300	\$ 52.50	GOV	Verified external MLC website for existence of CG docs
Zajac, Mark	1/18/11	0.200	\$ 35.00	GOV	Obtain CG docs from website to validate existence
Zajac, Mark	1/18/11	0.800	\$ 140.00	GOV	Compared downloaded CG docs from website to latest PM version for version control
Zajac, Mark	1/18/11	0.600	\$ 105.00	GOV	Verified external MLC website for existence of non-CG docs such as Health, Safety, Environment Health and Principles

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	1/13/11	0.800	\$ 140.00	PPP	Compile and coordinate Client Information Request List for PPP w/ Zajac (PM)
Zajac, Mark	1/13/11	0.800	\$ 140.00	PPP	Compile and coordinate Client Information Request List for PPP w/
Zajac, Mark	1/18/11	0.400	\$ 70.00	PPP	Inventoried all policies placed into operations
Zajac, Mark	1/18/11	1.700	\$ 297.50	PPP	Review new policies drafted by MLC for reasonableness and consistency in format
Zajac, Mark	1/18/11	0.600	\$ 105.00	PPP	Review new policies drafted by MLC for any duplication w/ already existing policies
Zajac, Mark	1/18/11	0.300	\$ 52.50	PPP	Verified policies were included in the MLC binder used internally by Accounting staff
Zajac, Mark	1/18/11	0.200	\$ 35.00	PPP	Verified policies were included in MLC SharePoint
Zajac, Mark	1/21/11	2.200	\$ 385.00	PPP	Document Process - Blank check stock and security walk-through

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/1/10	0.4	\$ 166.00	RCM	Evaluate impact to testing as the result of info obtained from Hamilton (MLC)
Zajac, Mark	10/1/10	2.3	\$ 402.50	RCM	Evaluate the operating effectiveness of MLC's compliance controls by reviewing the MOR and supporting schedules signed by the CFO
Zajac, Mark	10/1/10	0.2	\$ 35.00	RCM	Discussion with Rosenthal (MLC) on checklist used for treasury reporting requirements
Zajac, Mark	10/1/10	1.3	\$ 227.50	RCM	Review month-end close binder for checklist used for compliance with bankruptcy controls (i.e. debtor questionnaire, checklist, etc.)
Zajac, Mark	10/1/10	2.4	\$ 420.00	RCM	Review outlook calendars & checklists provided by Rosenthal (MLC) for compliance with treasury controls
Zajac, Mark	10/1/10	1.6	\$ 280.00	RCM	Review of Treasury Report Section 5.1(f) showing forecast of short-term cash needs (Control CT-55)
Zajac, Mark	10/1/10	0.2	\$ 35.00	RCM	Discussion with Hamilton (MLC) as to the issuance of any debt or any draws on debt facilities during the quarter (Control CT-64,65)
Zajac, Mark	10/4/10	1.9	\$ 332.50	RCM	Discussion with Hamilton, Huffman and Basler (MLC) re Claims Administration process and determine key controls applicable to the Claims Admin Group
Zajac, Mark	10/4/10	1.8	\$ 315.00	RCM	Discussion with Zablocki (MLC) to discuss tax controls and Q3 sample
Zajac, Mark	10/4/10	0.6	\$ 105.00	RCM	Review property tax calendar for existence & timing
Zajac, Mark	10/4/10	0.2	\$ 35.00	RCM	Review sales and use tax calendar for existence & timing
Zajac, Mark	10/4/10	0.8	\$ 140.00	RCM	Determine if tax calendars (property & sales and use) are up-to-date
Zajac, Mark	10/4/10	0.2	\$ 35.00	RCM	Review tax returns for "Request for Prompt Determination" attachment as the cover (Control TAX-118)
Zajac, Mark	10/4/10	1.1	\$ 192.50	RCM	Confirm the sales and use tax accrual analysis has been completed (Control TAX-98) by reviewing the month-end close binder S&U analysis
Zajac, Mark	10/4/10	1.4	\$ 245.00	RCM	Select a judgmental sample of various tax returns from a pool of income, property, personal property, sales & use, and income
Zajac, Mark	10/4/10	2.1	\$ 367.50	RCM	Confirm tax returns are signed by an MLC Officer and check if return has sufficient supporting documentation
Colella, Mike	10/5/10	1.7	\$ 705.50	RCM	Review actual Q3 scope and tests performed
Zajac, Mark	10/5/10	2.2	\$ 385.00	RCM	Claim Settlement Sample Selection: Select a sample of claim settlements to be used to confirm operating effectiveness of settlement approvals process (Control Claim-150)
Zajac, Mark	10/5/10	3.4	\$ 595.00	RCM	Discussions with Bankruptcy Administration Group on backup and
Zajac, Mark	10/5/10	2.1	\$ 367.50	RCM	Test Claim Settlement Controls: Verify claims are appropriately approved per the Claims Settlement Matrix for each transaction settled
Zajac, Mark	10/5/10	2.4	\$ 420.00	RCM	Test Claim Settlement Controls: Verify claim amounts in Settlement Docket or Proof of Settlement matches Claims Summary
Colella, Mike	10/6/10	0.4	\$ 166.00	RCM	Working group meeting w/ Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Colella, Mike	10/6/10	1.2	\$ 498.00	RCM	Discussion with Zajac (PM) re exceptions found during controls portion of testing for inclusion in Draft report
Colella, Mike	10/6/10	1.6	\$ 664.00	RCM	Review work documentation and narrative summaries of findings and results

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	10/6/10	0.4	\$ 70.00	RCM	Working group meeting with Colella & Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Zajac, Mark	10/6/10	1.7	\$ 297.50	RCM	Confirm prior period IT control exceptions were addressed by reviewing prior Board report and inquiring through discussion and document review
Zajac, Mark	10/6/10	2.9	\$ 507.50	RCM	Confirm prior period IT control exceptions were addressed by reviewing prior Board report and inquiring through discussion and document review
Zajac, Mark	10/6/10	1.2	\$ 210.00	RCM	Discussions with Colella (PM) on exceptions found during controls portion of testing for inclusion in Draft report
Zajac, Mark	10/6/10	2.2	\$ 385.00	RCM	NonPR Expenses: Confirm users who process or reconcile payments
Zajac, Mark	10/6/10	0.9	\$ 157.50	RCM	Test Leased Employees Exp - confirm Controller performs analytical review on Brenton Services Invoices (Control LEA-15); Waiting on Aug invoice
Zajac, Mark	10/6/10	0.6	\$ 105.00	RCM	Walk-through with Kerton (MLC) on Sales and Use Tax process
Zajac, Mark	10/6/10	0.4	\$ 70.00	RCM	Working group meeting with Colella & Tousain (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Colella, Mike	10/7/10	1.9	\$ 788.50	RCM	Edit narrative summaries (and attachments) of findings and results for review with management
Zajac, Mark	10/7/10	0.2	\$ 35.00	RCM	Test fixed asset controls - confirm fixed assets sub-ledger ties to the
Zajac, Mark	10/7/10	1.2	\$ 210.00	RCM	Test fixed asset controls - confirm analytical procedures are being performed on PP&E line items
Zajac, Mark	10/7/10	0.8	\$ 140.00	RCM	Test fixed asset controls - confirm PP&E line item on MOR and Treasury report ties to the general ledger
Zajac, Mark	10/7/10	3.3	\$ 577.50	RCM	Test fixed asset controls - test segregation of duties around fixed assets by reviewing FAS500 User/Administrator Matrix
Zajac, Mark	10/7/10	1.2	\$ 210.00	RCM	Conclude testing Leased Employees Exp - confirm Controller performs analytical review on Brenton Services Invoices (Control LEA-15)
Zajac, Mark	10/7/10	2.2	\$ 385.00	RCM	Meeting with Selzer & Hamilton (MLC), Colella & Tousain (PM) to discuss Q3 findings, exceptions, and Board reporting
Colella, Mike	10/8/10	1.1	\$ 456.50	RCM	Final resolution of open items and reporting to BOD
Tousain, Alina	10/8/10	0.9	\$ 157.50	RCM	Compile Internal Controls open items for Hamilton (MLC) to follow up on
Zajac, Mark	10/11/10	1.1	\$ 192.50	RCM	Update risk control matrix to reflect all changes made to controls in Q3 after walk-throughs and assessment of controls
Zajac, Mark	10/11/10	2.4	\$ 420.00	RCM	Reconcile current version of risk control matrix (Q3) to previous version
Zajac, Mark	10/11/10	1.2	\$ 210.00	RCM	Finalize supporting documentation accumulated from MLC for
Zajac, Mark	10/11/10	0.2	\$ 35.00	RCM	Phone discussion with Hamilton (MLC) re open testing items
Zajac, Mark	10/11/10	3.1	\$ 542.50	RCM	Follow-up with MLC on open testing items and finish testing for claims administration
Zajac, Mark	10/12/10	0.8	\$ 140.00	RCM	Q4 Planning - Summarize All Key Controls after Q3 testing
Zajac, Mark	10/12/10	3.4	\$ 595.00	RCM	Q4 Planning - Summarize key controls tested during Q1 through Q3
Zajac, Mark	10/12/10	2.7	\$ 472.50	RCM	Q4 Planning - Summarize key controls not tested in any round Q1 through Q3
Zajac, Mark	10/12/10	0.9	\$ 157.50	RCM	Q4 Planning - Organize key controls to be tested during Q4 testing
Zajac, Mark	10/13/10	1.4	\$ 245.00	RCM	Finalize and retain supporting documentation for fixed assets
Zajac, Mark	10/13/10	0.6	\$ 105.00	RCM	Finalize and retain supporting documentation for cash & treasury

Name	Date	Hours	Amt	Code	Description
Zajac, Mark	10/13/10	1.1	\$ 192.50	RCM	Finalize and retain supporting documentation for claims admin
Zajac, Mark	10/13/10	1.6	\$ 280.00	RCM	Finalize and retain supporting documentation for compliance area
Zajac, Mark	10/13/10	0.2	\$ 35.00	RCM	Finalize and retain supporting documentation for leased employees exp
Zajac, Mark	10/13/10	1.8	\$ 315.00	RCM	Finalize and retain supporting documentation for non-payroll exp
Zajac, Mark	10/13/10	1.4	\$ 245.00	RCM	Finalize and retain supporting documentation for taxes
Colella, Mike	10/14/10	0.4	\$ 166.00	RCM	Review of selected portions of BOD package for future testing consideration
Tousain, Alina	1/12/11	1.000	\$ 175.00	RCM	Conf call w/ Zajac and Brown (PM) discuss coordinated interim controls
Zajac, Mark	1/12/11	1.000	\$ 175.00	RCM	Conf call w/ Tousain and Brown (PM) discuss coordinated interim controls testing strategy
Tousain, Alina	1/13/11	2.400	\$ 420.00	RCM	Compile and coordinate Client Information Request List for Non-Cash controls w/ Zajac (PM)
Zajac, Mark	1/13/11	1.200	\$ 210.00	RCM	Roll forward and format Non-Cash controls work papers for current period testing
Zajac, Mark	1/13/11	1.100	\$ 192.50	RCM	Detailed scan of previous quarters PM BOD report for inclusion of non-cash controls follow up items to test
Zajac, Mark	1/13/11	0.400	\$ 70.00	RCM	Review previous quarters Client Assistance Schedule for changes to current testing strategy
Zajac, Mark	1/13/11	2.400	\$ 420.00	RCM	Compile and coordinate Client Information Request List for Non-Cash controls w/ Tousain (PM)
Colella, Mike	1/14/11	0.200	\$ 83.00	RCM	Provide input to Q4 and Year End testing plans
Colella, Mike	1/16/11	0.300	\$ 124.50	RCM	Review testing plan for Q4 and Year End work
Colella, Mike	1/17/11	0.300	\$ 124.50	RCM	Discussion w/ Farmer (PM) re Q4/YE testing requirements & approach
Colella, Mike	1/17/11	0.200	\$ 83.00	RCM	Discussion w/ Zajac (PM) re non-cash controls sample selection & approach
Farmer, Doug	1/17/11	0.300	\$ 103.50	RCM	Discussion w/ Colella (PM) re Q4/YE testing requirements & approach
Zajac, Mark	1/17/11	0.300	\$ 52.50	RCM	Review Q4 High Level workplan for changes from previous testing rounds
Zajac, Mark	1/17/11	1.800	\$ 315.00	RCM	Review Q4 Detailed Level workplan for changes from previous testing rounds
Zajac, Mark	1/17/11	0.700	\$ 122.50	RCM	Planning/Data Analysis - Select sample for vendor testing based on higher risk vendor changes
Zajac, Mark	1/17/11	0.900	\$ 157.50	RCM	Planning/Data Analysis - Import vendor master file rec'd from MLC via
Zajac, Mark	1/17/11	0.200	\$ 35.00	RCM	Discussion w/ Colella (PM) re non-cash controls sample selection and approach
Bohdan, Matthew	1/18/11	0.200	\$ 26.00	RCM	Meeting w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan and Zajac (PM) to discuss questions related to the Client Assistance Schedule
Bohdan, Matthew	1/18/11	0.200	\$ 26.00	RCM	Conf call w/ Hamilton (MLC), Tousain, Bohdan, and Zajac (PM) to discuss
Colella, Mike	1/18/11	0.200	\$ 83.00	RCM	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Farmer, Doug	1/18/11	0.200	\$ 69.00	RCM	Meeting w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan and Zajac (PM) to discuss questions related to the Client Assistance Schedule
Tousain, Alina	1/18/11	0.200	\$ 35.00	RCM	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Tousain, Alina	1/18/11	0.200	\$ 35.00	RCM	Conf call w/ Hamilton (MLC) and Bohdan, and Zajac (PM) to discuss non-cash control items on CAS
Zajac, Mark	1/18/11	0.200	\$ 35.00	RCM	Conf call w/ Hamilton (MLC), Tousain, Bohdan, and Zajac (PM) to discuss

Name	Date	Hours	Amt	Code	Description
Zajac, Mark	1/18/11	1.100	\$ 192.50	RCM	Planning controls to be tested during Q4 interim testing fieldwork
Zajac, Mark	1/18/11	0.200	\$ 35.00	RCM	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Bohdan, Matthew	1/19/11	1.700	\$ 221.00	RCM	Discussion on the client assistance schedule and location of items on SharePoint w/ Hamilton (MLC) and Tousain, Bohdan & Zajac (PM)
Bohdan, Matthew	1/19/11	0.300	\$ 39.00	RCM	Kickoff planning meeting w/ Tousain, Bohdan, Zajac (PM) to discuss non-cash controls testing
Bohdan, Matthew	1/19/11	1.000	\$ 130.00	RCM	Kickoff meeting w/ Selzer (MLC), Hamilton (MLC), Colella (PM), Tousain (PM), Bohdan (PM) to discuss testing
Colella, Mike	1/19/11	1.000	\$ 415.00	RCM	Kickoff meeting w/ Selzer (MLC), Hamilton (MLC), Colella (PM), Tousain (PM), Bohdan (PM) to discuss testing
Tousain, Alina	1/19/11	0.300	\$ 52.50	RCM	Kickoff planning meeting w/ Bohdan and Zajac (PM) to discuss non-cash controls testing
Tousain, Alina	1/19/11	1.000	\$ 175.00	RCM	Kickoff meeting w/ Selzer (MLC), Hamilton (MLC), Colella (PM), and Bohdan (PM) to discuss testing
Zajac, Mark	1/19/11	0.300	\$ 52.50	RCM	Kickoff planning meeting w/ Tousain, Bohdan, Zajac (PM) to discuss non-cash controls testing
Zajac, Mark	1/19/11	1.000	\$ 175.00	RCM	Kickoff meeting w/ Selzer (MLC), Hamilton (MLC), Colella (PM), Tousain (PM), Bohdan (PM) to discuss testing
Zajac, Mark	1/19/11	1.700	\$ 297.50	RCM	Discussion on the client assistance schedule and location of items on SharePoint w/ Hamilton (MLC) and Tousain, Bohdan & Zajac (PM)
Zajac, Mark	1/19/11	2.400	\$ 420.00	RCM	Tested for monthly analytical controls in Treasury, Revenue, and Fixed Assets processes
Zajac, Mark	1/19/11	1.900	\$ 332.50	RCM	Tested for monthly analytical controls in Leased employees and Cash
Zajac, Mark	1/19/11	1.100	\$ 192.50	RCM	Segregation of duties testing on cash disbursements
Zajac, Mark	1/20/11	1.600	\$ 280.00	RCM	Test segregation of duties for rental revenue process
Zajac, Mark	1/20/11	1.800	\$ 315.00	RCM	Test segregation of duties for journal entry process
Zajac, Mark	1/20/11	0.600	\$ 105.00	RCM	Test segregation of duties for bank deposits process
Zajac, Mark	1/20/11	1.800	\$ 315.00	RCM	Test segregation of duties for cash disbursements process
Zajac, Mark	1/20/11	0.700	\$ 122.50	RCM	Test segregation of duties for positive pay process
Zajac, Mark	1/20/11	0.800	\$ 140.00	RCM	Test segregation of duties for procurement of goods process
Zajac, Mark	1/20/11	1.700	\$ 297.50	RCM	Test segregation of duties for vendor maintenance
Zajac, Mark	1/21/11	0.800	\$ 140.00	RCM	Meeting w/ Zablocki (MLC) to discuss Q4 updates on tax items
Zajac, Mark	1/21/11	0.400	\$ 70.00	RCM	Prepare Tax RCM matrix for Zablocki (MLC) for general overview of tax controls
Zajac, Mark	1/21/11	0.200	\$ 35.00	RCM	Coordinate w/ Hamilton (MLC) on items needed from MLC to complete 1099 Controls testing
Zajac, Mark	1/21/11	0.200	\$ 35.00	RCM	Discussion w/ Hamilton (MLC) re to any new tax controls or other controls that are being performed in Q4 for first time
Zajac, Mark	1/21/11	1.800	\$ 315.00	RCM	Unique vendor numbers testing using IDEA software
Zajac, Mark	1/21/11	1.200	\$ 210.00	RCM	Accruals analysis testing for proper sign-off and approval
Colella, Mike	1/22/11	0.200	\$ 83.00	RCM	Email to Eckles (PM) re tax compliance and possible controls testing considerations
Colella, Mike	1/24/11	0.600	\$ 249.00	RCM	Review selected findings to assess whether exception
Zajac, Mark	1/25/11	2.300	\$ 402.50	RCM	Test general ledger for account mapping changes and new existence of new accounts using IDEA
Bohdan, Matthew	1/26/11	2.700	\$ 351.00	RCM	Non-cash controls testing - approvals & documentation - contract
Bohdan, Matthew	1/26/11	2.100	\$ 273.00	RCM	Non-cash controls testing - approvals & documentation - check registers, securities rating
Bohdan, Matthew	1/26/11	1.900	\$ 247.00	RCM	Non-cash controls testing - approvals & documentation - MOR certified & timely, PP&E rollforward
Bohdan, Matthew	1/26/11	3.900	\$ 507.00	RCM	Non-cash controls testing - approvals & documentation - claims

Name	Date	Hours	Amt	Code	Description
Zajac, Mark	1/26/11	0.300	\$ 52.50	RCM	Test Inter-Company controls
Zajac, Mark	1/26/11	2.400	\$ 420.00	RCM	Test existence and completeness of monthly close and reporting checklist
Zajac, Mark	1/26/11	1.200	\$ 210.00	RCM	Update meeting w/ Basler (MLC), Huffman (MLC), Colella, Zajac (PM) to discuss Claims Administration risk and testing
Zajac, Mark	1/26/11	2.100	\$ 367.50	RCM	Select sample of claim settlement approvals for testing
Zajac, Mark	1/26/11	0.400	\$ 70.00	RCM	Update workplan status w/ daily activities
Bohdan, Matthew	1/27/11	1.600	\$ 208.00	RCM	Non-cash controls testing - approvals & documentation - tax returns
Bohdan, Matthew	1/27/11	1.900	\$ 247.00	RCM	Professional fee attribute testing
Bohdan, Matthew	1/27/11	2.200	\$ 286.00	RCM	IDEA duplicates testing Perform on the MLC, REALM, and Encore FTD payments YTD file
Bohdan, Matthew	1/27/11	1.400	\$ 182.00	RCM	IDEA gap analysis Perform on the MLC, REALM, and Encore FTD payments YTD file
Bohdan, Matthew	1/27/11	1.800	\$ 234.00	RCM	IDEA Benford's Law analysis Perform on the MLC, REALM, and Encore FTD payments YTD file
Colella, Mike	1/27/11	0.700	\$ 290.50	RCM	Review selected transaction findings and determine action items
Zajac, Mark	1/27/11	0.900	\$ 157.50	RCM	Walk-through w/ Huffman (MLC) of claims admin data collection process
Zajac, Mark	1/27/11	2.900	\$ 507.50	RCM	Document Process - Claims admin data collection process
Zajac, Mark	1/27/11	0.400	\$ 70.00	RCM	Draft and send email to Basler (MLC) w/ sample claim settlement selection and items required for testing
Zajac, Mark	1/27/11	1.900	\$ 332.50	RCM	Test journal entry form being used for manual JE's
Zajac, Mark	1/27/11	2.100	\$ 367.50	RCM	Review workpapers and documentation for issues
Zajac, Mark	1/27/11	0.400	\$ 70.00	RCM	Update workplan status w/ daily activities
Bohdan, Matthew	1/28/11	2.400	\$ 312.00	RCM	Internal Controls (IC) Attribute testing - 1099 forms
Bohdan, Matthew	1/28/11	2.200	\$ 286.00	RCM	IC Attribute testing - Federal, State, Sales & Use tax forms - approvals and support
Bohdan, Matthew	1/28/11	1.300	\$ 169.00	RCM	IC Attribute testing - Federal, State, Sales & Use tax forms - Request for
Zajac, Mark	1/28/11	2.100	\$ 367.50	RCM	Test tax calendars for existence and completeness for Q4 interim period
Zajac, Mark	1/28/11	1.900	\$ 332.50	RCM	Test existence and completeness of tax returns
Colella, Mike	1/30/11	0.300	\$ 124.50	RCM	Conf call w/ Colella, Tousain & Zajac (PM) re status of non-cash transaction testing and open items
Tousain, Alina	1/30/11	0.300	\$ 52.50	RCM	Conf call w/ Colella & Zajac (PM) re status of non-cash transaction testing and open items
Zajac, Mark	1/30/11	0.300	\$ 52.50	RCM	Conf call w/ Colella, Tousain, Zajac (PM) re status of non-cash transaction testing and open items
Zajac, Mark	1/31/11	0.500	\$ 87.50	RCM	Discussion w/ Hamilton (MLC) on status of 1099 vendor statements and testing strategy
Zajac, Mark	1/31/11	0.600	\$ 105.00	RCM	Review 1099 vendor statements testing
Zajac, Mark	1/31/11	2.400	\$ 420.00	RCM	Review non-cash controls tested
Zajac, Mark	1/31/11	0.800	\$ 140.00	RCM	Test tax returns for inclusion of "Request for Prompt Determination"
Zajac, Mark	1/31/11	1.800	\$ 315.00	RCM	Test existence and timely update of system generated exception reports
Zajac, Mark	1/31/11	0.900	\$ 157.50	RCM	Update workplan status w/ daily activities since last update
Zajac, Mark	2/1/2011	2.800	\$ 490.00	RCM	Tie system generated source journal history reporting to backup including source documentation
Zajac, Mark	2/1/2011	1.700	\$ 297.50	RCM	Claim Settlements Testing - verify existence of documentation
Zajac, Mark	2/1/2011	3.900	\$ 682.50	RCM	Claim Settlements Testing - verify claims are appropriately approved per the Claim Levels of Authority

Name	Date	Hours	Amt	Code	Description
Zajac, Mark	2/1/2011	2.100	\$ 367.50	RCM	Claim Settlements Testing - verify claim amount in Settlement docket matches Claims Summary or is w/in authority range
Zajac, Mark	2/1/2011	1.400	\$ 245.00	RCM	Claim Settlements Testing - discussions w/ Basler (MLC) on P&M questions related to approvals and authority ranges
Colella, Mike	2/2/2011	0.300	\$ 124.50	RCM	Emails to/from Zajac (PM) re claims approval process and suggestions
Colella, Mike	2/2/2011	0.800	\$ 332.00	RCM	Discussion w/ Zajac (PM) re sample 2 Claim Settlements Testing
Farmer, Doug	2/2/2011	0.900	\$ 310.50	RCM	Conference call w/ Colella, Farmer, Tousain, Zajac and Bohdan (PM) to discuss current status of field work relating to Q4 and 2010 yr-end testing and action items required for completion
Zajac, Mark	2/2/2011	0.900	\$ 157.50	RCM	Conference call w/ Colella, Farmer, Tousain, Zajac and Bohdan (PM) to discuss current status of field work relating to Q4 and 2010 year-end testing and action items required for completion
Zajac, Mark	2/2/2011	0.600	\$ 105.00	RCM	Claim Settlements Testing - Select sample 2 for testing
Zajac, Mark	2/2/2011	0.800	\$ 140.00	RCM	Claim Settlements Testing - discussions w/ Colella (PM) on sample 2
Zajac, Mark	2/2/2011	1.100	\$ 192.50	RCM	Claim Settlements Testing - verify existence of documentation
Zajac, Mark	2/2/2011	2.800	\$ 490.00	RCM	Claim Settlements Testing - verify claims are appropriately approved per the Claim Levels of Authority
Zajac, Mark	2/2/2011	1.800	\$ 315.00	RCM	Claim Settlements Testing - verify claim amount in Settlement docket matches Claims Summary or is w/in authority range
Zajac, Mark	2/2/2011	0.400	\$ 70.00	RCM	Claim Settlements Testing - discussion w/ D. Head (MLC) on MLC Claims Approval Matrix
Zajac, Mark	2/2/2011	1.400	\$ 245.00	RCM	Test MOR and Treasury reports approved timely prior to submission
Colella, Mike	2/3/2011	0.600	\$ 249.00	RCM	Review emails and draft of proposed revised Claims Authorization
Zajac, Mark	2/3/2011	0.200	\$ 35.00	RCM	Detailed scan of month end close binder for LSTC section
Zajac, Mark	2/3/2011	0.900	\$ 157.50	RCM	Discussion w/ Hamilton (MLC) on key fields in LSTC report
Zajac, Mark	2/3/2011	2.900	\$ 507.50	RCM	Reconcile LSTC from Claims Summary Analysis to MOR
Zajac, Mark	2/3/2011	1.200	\$ 210.00	RCM	Discussion w/ Hamilton (MLC) on finds from initial pass-through on reconciliation
Zajac, Mark	2/3/2011	2.100	\$ 367.50	RCM	Reconcile LSTC from Claims Summary Analysis to MOR after discussion
Zajac, Mark	2/3/2011	0.600	\$ 105.00	RCM	Discussion w/ Hamilton (MLC) on finds from second pass-through on reconciliation
Zajac, Mark	2/3/2011	1.100	\$ 192.50	RCM	Finalize LSTC reconciliation after last discussion w/ Hamilton (MLC)
Zajac, Mark	2/4/2011	0.400	\$ 70.00	RCM	Draft Corp Gov testing procedures used in 2010 for inclusion in report
Zajac, Mark	2/4/2011	0.800	\$ 140.00	RCM	Draft Policies and Procedures testing procedures used in 2010 for
Zajac, Mark	2/4/2011	2.800	\$ 490.00	RCM	Draft non-cash controls procedures used in 2010 for inclusion in report
Colella, Mike	2/7/2011	0.600	\$ 249.00	RCM	Edits to summary to management re Q4/YE testing and related recommendations
Zajac, Mark	2/7/2011	0.600	\$ 105.00	RCM	Modify draft of Corp Gov testing procedures
Zajac, Mark	2/7/2011	0.900	\$ 157.50	RCM	Modify draft of policies and procedures testing procedures
Zajac, Mark	2/7/2011	2.400	\$ 420.00	RCM	Modify draft of non-cash controls testing procedures
Zajac, Mark	2/8/2011	0.900	\$ 157.50	RCM	Update workplan status w/ daily activities since last update

Name	Date	Hours	Amt	Code	Description
Colella, Mike	2/9/2011	1.200	\$ 498.00	RCM	Edits to summary to management re Q4/YE testing and related recommendations
Zajac, Mark	2/9/2011	0.400	\$ 70.00	RCM	Update workplan status w/ daily activities since last update
Colella, Mike	2/10/2011	0.800	\$ 332.00	RCM	Edits to summary to management re Q4/YE testing and related recommendations
Zajac, Mark	2/10/2011	3.900	\$ 682.50	RCM	Preparation of custom report detail for discussion w/ Hamilton (MLC) to discuss detailed findings
Zajac, Mark	2/12/2011	0.200	\$ 35.00	RCM	Preliminary scan of version 5 report draft for items impacting non-cash controls, IT Controls and follow up
Zajac, Mark	2/12/2011	1.800	\$ 315.00	RCM	Detailed scan of version 7 report draft for items impacting non-cash controls, IT Controls and follow up
Zajac, Mark	2/13/2011	0.800	\$ 140.00	RCM	Reconcile draft Report to work papers - Corp Gov section
Zajac, Mark	2/13/2011	1.900	\$ 332.50	RCM	Reconcile draft Report to work papers - Policies and Procedures section
Zajac, Mark	2/13/2011	3.200	\$ 560.00	RCM	Reconcile draft Report to work papers - Non-Cash Controls section
Zajac, Mark	2/13/2011	2.100	\$ 367.50	RCM	Reconcile draft Report to work papers - IT Controls section
Tousain, Alina	2/14/2011	0.800	\$ 140.00	RCM	Revision of Annual Report after settlement of open items- Corp Gov
Tousain, Alina	2/14/2011	0.700	\$ 122.50	RCM	Revision of Annual Report after settlement of open items- Policies and
Tousain, Alina	2/14/2011	1.300	\$ 227.50	RCM	Revision of Annual Report after settlement of open items- Non-Cash Controls section
Tousain, Alina	2/14/2011	1.200	\$ 210.00	RCM	Revision of Annual Report after settlement of open items- IT Controls section
Tousain, Alina	2/14/2011	0.400	\$ 70.00	RCM	Call w/ Hamilton & Selzer (MLC) to settle open items - Non-Cash & IT Controls Sections
Zajac, Mark	2/14/2011	1.100	\$ 192.50	RCM	Detailed scan of draft version of report going to MLC Board
Colella, Mike	2/16/2011	0.100	\$ 41.50	RCM	Phone message to Zajac re potential changes to claims matrix
Colella, Mike	2/16/2011	0.200	\$ 83.00	RCM	Discussion w/ Zajac (PM) re potential changes to proposed Claims Authority Matrix in response to Selzer/Hamilton (MLC)
Tousain, Alina	2/16/2011	1.200	\$ 210.00	RCM	Discussions w/ Zajac (PM) on board report and audit documentation
Tousain, Alina	2/16/2011	0.100	\$ 17.50	RCM	Compiled revised list of exception transactions w/ copies of support documentation- Corp Gov section
Tousain, Alina	2/16/2011	0.100	\$ 17.50	RCM	Compiled revised list of exception transactions w/ copies of support documentation- Policies and Procedures section
Tousain, Alina	2/16/2011	0.400	\$ 70.00	RCM	Compiled revised list of exception transactions w/ copies of support documentation- Non-Cash Controls section
Tousain, Alina	2/16/2011	0.600	\$ 105.00	RCM	Compiled revised list of exception transactions w/ copies of support documentation- IT Controls section
Zajac, Mark	2/16/2011	1.200	\$ 210.00	RCM	Discussions w/ Tousain (PM) on board report and audit documentation
Zajac, Mark	2/16/2011	0.200	\$ 35.00	RCM	Discussion w/ Colella (PM) re potential changes to proposed Claims Authority Matrix
Zajac, Mark	2/16/2011	1.300	\$ 227.50	RCM	Research & data gather supporting documentation and analysis for Colella (PM)
Zajac, Mark	2/16/2011	0.400	\$ 70.00	RCM	Update workplan status w/ daily activities since last update

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/1/10	0.2	\$ 83.00	SYS	Assist in determining scope, assigning responsibilities and timelines for Q3 testing
Colella, Mike	10/1/10	0.2	\$ 83.00	SYS	Evaluate impact to testing as the result of info obtained from Hamilton (MLC)
Colella, Mike	10/5/10	0.3	\$ 124.50	SYS	Review actual Q3 scope and tests performed
Colella, Mike	10/6/10	0.1	\$ 41.50	SYS	Review work documentation and narrative summaries of findings and results
Colella, Mike	10/7/10	0.1	\$ 41.50	SYS	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	10/8/10	0.1	\$ 41.50	SYS	Final resolution of open items and reporting to BOD
Brown, Furney	1/12/11	1.000	\$ 250.00	SYS	Conf call w/ Tousain and Zajac (PM) discuss coordinated interim controls testing strategy
Zajac, Mark	1/13/11	0.800	\$ 140.00	SYS	Detailed scan of IT work papers for items that need collaboration between IT controls and manual processes in current testing
Zajac, Mark	1/13/11	1.100	\$ 192.50	SYS	Detailed scan of previous quarters PM BOD report for inclusion of IT controls follow up items to test
Colella, Mike	1/14/11	0.200	\$ 83.00	SYS	Provide input to Q4 and Year End testing plans
Colella, Mike	1/16/11	0.300	\$ 124.50	SYS	Review testing plan for Q4 and Year End work
Colella, Mike	1/17/11	0.200	\$ 83.00	SYS	Discussion w/ Farmer (PM) re Q4/YE testing requirements and approach
Farmer, Doug	1/17/11	0.200	\$ 69.00	SYS	Discussion w/ Colella (PM) re Q4/YE testing requirements and approach
Colella, Mike	1/18/11	0.200	\$ 83.00	SYS	Evaluation of IT scope for Q4/YE prior to Brown (PM) field work
Brown, Furney	1/19/11	0.400	\$ 100.00	SYS	Conf call w/ Colella and Farmer (PM) re Q4 and year-end scope
Colella, Mike	1/19/11	0.400	\$ 166.00	SYS	Conf call w/ Brown and Farmer (PM) re Q4 and year-end scope
Farmer, Doug	1/19/11	0.400	\$ 138.00	SYS	Conf call w/ Brown and Colella (PM) re Q4 and year-end scope
Colella, Mike	1/23/11	0.200	\$ 83.00	SYS	Review proposed IT general and application control matrix and testing for coordination w/ planned testing in other areas
Brown, Furney	1/25/11	4.300	\$ 1,075.00	SYS	Meeting w/ Bartnik (JCS) re review of IT Application Security access
Brown, Furney	1/25/11	2.800	\$ 700.00	SYS	Review of MAS application administrative access controls
Brown, Furney	1/25/11	2.400	\$ 600.00	SYS	Documentation of MAS 200 application controls
Colella, Mike	1/25/11	0.400	\$ 166.00	SYS	Discuss testing objectives and planned activities w/ Brown (PM)
Brown, Furney	1/26/2011	1.300	\$ 325.00	SYS	Initial analysis extract and format of MAS IT security profiles
Brown, Furney	1/26/2011	2.300	\$ 575.00	SYS	Development of MAS security profile mask and criteria for data filters
Brown, Furney	1/26/2011	1.400	\$ 350.00	SYS	Define and update of security capabilities of MAS IT security profiles
Brown, Furney	1/26/2011	1.600	\$ 400.00	SYS	Select and identify MAS high level user authority
Brown, Furney	1/26/2011	1.800	\$ 450.00	SYS	Update/review analysis of MAS IT "High Level" security profiles
Colella, Mike	1/26/11	0.200	\$ 83.00	SYS	Assess current IT testing status
Brown, Furney	1/27/11	3.800	\$ 950.00	SYS	Review of IT Security Assessment and documentation for IT Control testing
Brown, Furney	1/27/11	1.200	\$ 300.00	SYS	Follow Up discussion with Mark Bartnik to address MAS 200 application controls questions
Brown, Furney	1/27/11	1.700	\$ 425.00	SYS	Documentation of MAS 200 application controls
Brown, Furney	1/28/2011	1.400	\$ 350.00	SYS	Define/document user profile capabilities for MAS user access "Read" and "Write"
Brown, Furney	1/28/2011	2.100	\$ 525.00	SYS	Define/document user profile capabilities for MAS user access "Read" /"Write"/"Update"
Brown, Furney	1/28/2011	1.200	\$ 300.00	SYS	Define/document user profile capabilities for MAS user access "Read" Only
Brown, Furney	1/28/2011	2.300	\$ 575.00	SYS	Summarize data results for profile capabilities
Brown, Furney	1/28/2011	2.400	\$ 600.00	SYS	Design and mapping document for profile capabilities

Name	Date	Hours	Amt	Code	Description
Colella, Mike	1/30/11	0.300	\$ 124.50	SYS	Conf call w/ Colella, Tousain & Zajac (PM) re status of integrating systems findings w/ cash and non-cash testing and open items
Tousain, Alina	1/30/11	0.300	\$ 52.50	SYS	Conf call w/ Colella & Zajac (PM) re status of integrating systems findings w/ cash and non-cash testing and open items
Zajac, Mark	1/30/11	0.300	\$ 52.50	SYS	Conf call w/ Colella, Tousain, Zajac (PM) re status of integrating systems findings w/ cash and non-cash testing and open items
Brown, Furney	1/31/2011	1.600	\$ 400.00	SYS	Update and review profile capacities
Brown, Furney	1/31/2011	1.800	\$ 450.00	SYS	Query and document "High Level" security profiles
Brown, Furney	1/31/2011	2.200	\$ 550.00	SYS	Summarize and mapping document for profile capabilities
Brown, Furney	1/31/2011	1.100	\$ 275.00	SYS	Identify and report High Level user exceptions
Farmer, Doug	2/3/2011	2.300	\$ 793.50	SYS	Review preliminary IT assessments and recommendations
Farmer, Doug	2/4/2011	2.400	\$ 828.00	SYS	Edit summary of IT assessments and recommendations
Colella, Mike	2/7/2011	0.400	\$ 166.00	SYS	Edits to summary to management re Q4/YE testing and related recommendations
Farmer, Doug	2/8/2011	0.900	\$ 310.50	SYS	Final review/edit of IT assessments and recommendations
Colella, Mike	2/9/2011	0.900	\$ 373.50	SYS	Edits to summary to management re Q4/YE testing and related recommendations
Colella, Mike	2/10/2011	0.400	\$ 166.00	SYS	Edits to summary to management re Q4/YE testing and related recommendations

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/1/10	0.2	\$ 83.00	DIS	Evaluate impact to testing as the result of info obtained from Hamilton (MLC)
Tousain, Alina	10/1/10	1.2	\$ 210.00	DIS	Transaction Voiding Test for all sampled transactions
Tousain, Alina	10/1/10	0.9	\$ 157.50	DIS	CD Testing- Completed Positive Pay Used for Disbursement Test for all sampled transactions
Tousain, Alina	10/1/10	1.1	\$ 192.50	DIS	CD Testing- Completed Check Made out to a Person Who is Also Check Signer (requires a Second Signature Test)
Tousain, Alina	10/1/10	1.4	\$ 245.00	DIS	Completed Vendor is Required to Have a Unique Vendor Number/Code Test for all transactions
Tousain, Alina	10/1/10	1.2	\$ 210.00	DIS	Completed the Claim settlements will follow the Claims Settlement Approval Levels Matrix Test for all sampled transactions
Tousain, Alina	10/1/10	1.3	\$ 227.50	DIS	Completed Treasurer Approvals for transfers between MLC accounts Test for half of the sampled transactions
Tousain, Alina	10/1/10	1.2	\$ 210.00	DIS	Completed the Voided Transactions Test for half of the sampled transactions
Tousain, Alina	10/1/10	0.6	\$ 105.00	DIS	Select/obtain Bank Reconciliations for all six accounts for August 2010 for CD Testing
Tousain, Alina	10/1/10	0.6	\$ 105.00	DIS	Select/obtain New Professionals Applications and Court Orders for CD Testing
Tousain, Alina	10/4/10	0.4	\$ 70.00	DIS	Obtain and initial review of Treasury Reports for CD Testing
Tousain, Alina	10/4/10	0.4	\$ 70.00	DIS	Obtain and initial review of MOR Report in Word and PDF for CD Testing
Tousain, Alina	10/4/10	0.6	\$ 105.00	DIS	Obtain and initial review of MOR Makeup for CD Testing
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	Obtain and initial review of BOD Summary of Pmts for CD Testing
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	Obtain and initial review of Cash Receipts Analysis for CD Testing
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	Obtain and initial review of CD Reconciliation to GL for CD Testing
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	Obtain and initial review of PPE Roll forward for CD Testing
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	Obtain and initial review of Professional Fees Retainers for CD Testing
Tousain, Alina	10/4/10	0.2	\$ 35.00	DIS	Obtain and initial review of Professional Fees Pmts for CD Testing
Tousain, Alina	10/4/10	0.2	\$ 35.00	DIS	Obtain and initial review of Summary of Disbursements for CD Testing
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	Obtain and initial review of Brenton Summary for CD Testing
Tousain, Alina	10/4/10	0.7	\$ 122.50	DIS	CD Testing- Completed testing Voided for all transactions sampled
Tousain, Alina	10/4/10	0.6	\$ 105.00	DIS	CD Testing - determine which sampled transactions should have PO using
Tousain, Alina	10/4/10	0.4	\$ 70.00	DIS	CD Testing- Completed the PO three way match Test for majority of
Tousain, Alina	10/4/10	0.4	\$ 70.00	DIS	CD Testing- Completed the PO Approval Test for majority of sampled
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	CD Testing- Completed Tax Adequate Support Test for majority of
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	CD Testing- Completed Treasurer Approves transfers between MLC
Tousain, Alina	10/4/10	0.3	\$ 52.50	DIS	CD Testing- Completed the Voided Transactions Test for all sampled
Colella, Mike	10/5/10	1.4	\$ 581.00	DIS	Review actual Q3 scope and tests performed
Tousain, Alina	10/5/10	0.6	\$ 105.00	DIS	Read July 2010 BOD presentations and minutes for CD Testing
Tousain, Alina	10/5/10	0.7	\$ 122.50	DIS	Read August 2010 BOD presentations and minutes for CD Testing
Tousain, Alina	10/5/10	0.6	\$ 105.00	DIS	CD Testing- Completed testing Administrative Disbursements for all sampled transactions
Tousain, Alina	10/5/10	0.4	\$ 70.00	DIS	CD Testing- Completed testing BOD Disbursements for all sampled transactions
Tousain, Alina	10/5/10	0.9	\$ 157.50	DIS	CD Testing- Completed testing Dealer Disbursements for all sampled transactions
Tousain, Alina	10/5/10	0.6	\$ 105.00	DIS	CD Testing- Completed testing Insurance Disbursements for all sampled transactions
Tousain, Alina	10/5/10	0.8	\$ 140.00	DIS	CD Testing- Completed testing Property Tax Disbursements for all sampled transactions

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	10/5/10	0.7	\$ 122.50	DIS	CD Testing- Completed testing Other Disbursements for all sampled transactions
Tousain, Alina	10/5/10	1.2	\$ 210.00	DIS	CD Testing- Completed testing Other Non-manufacturing Disbursements for all sampled transactions
Tousain, Alina	10/5/10	0.9	\$ 157.50	DIS	CD Testing- Completed testing Plant Wind down Disbursements for all sampled transactions
Tousain, Alina	10/5/10	0.3	\$ 52.50	DIS	CD Testing- Completed testing Environmental Disbursements for majority sampled transactions
Tousain, Alina	10/5/10	0.4	\$ 70.00	DIS	CD Testing- Completed the Trace to Bank Statements Test for majority of sampled transactions
Tousain, Alina	10/5/10	0.4	\$ 70.00	DIS	CD Testing- Completed the PO three way match Test for all sampled transactions
Tousain, Alina	10/5/10	0.3	\$ 52.50	DIS	CD Testing- Completed the PO Approval Test for all sampled transactions
Tousain, Alina	10/5/10	0.6	\$ 105.00	DIS	CD Testing- Completed Tax Adequate Support Test for all sampled transactions
Colella, Mike	10/6/10	0.7	\$ 290.50	DIS	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Colella, Mike	10/6/10	1.7	\$ 705.50	DIS	Review work documentation and narrative summaries of findings and results
Tousain, Alina	10/6/10	1.3	\$ 227.50	DIS	Testing reconciliation of CD to General Ledger
Tousain, Alina	10/6/10	0.7	\$ 122.50	DIS	Incorporate Investments Disbursements Tested into CD Testing Model
Tousain, Alina	10/6/10	1.1	\$ 192.50	DIS	Testing CD database to Treasury Report
Tousain, Alina	10/6/10	1.7	\$ 297.50	DIS	Testing CD database to MOR
Tousain, Alina	10/6/10	0.3	\$ 52.50	DIS	CD Testing- Completed testing Environmental Disbursements for all sampled transactions
Tousain, Alina	10/6/10	0.2	\$ 35.00	DIS	CD Testing- Completed the Trace to Bank Statements Test for all sampled transactions
Tousain, Alina	10/6/10	0.9	\$ 157.50	DIS	CD Testing- Completed the Trace to Bank Reconciliations Test for all sampled transactions
Tousain, Alina	10/6/10	1.2	\$ 210.00	DIS	CD Testing- Completed the Trace to General Ledger Test for all sampled transactions
Tousain, Alina	10/6/10	0.6	\$ 105.00	DIS	CD Testing- Completed testing Professional Fees Disbursements for all sampled transactions
Tousain, Alina	10/6/10	0.7	\$ 122.50	DIS	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Zajac, Mark	10/6/10	0.7	\$ 122.50	DIS	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Colella, Mike	10/7/10	1.9	\$ 788.50	DIS	Edit narrative summaries (and attachments) of findings and results for review with management
Tousain, Alina	10/7/10	2.2	\$ 385.00	DIS	Meeting with Selzer & Hamilton (MLC), Colella & Tousain (PM) to discuss Q3 findings, exceptions, and Board reporting
Colella, Mike	10/8/10	1.4	\$ 581.00	DIS	Final resolution of open items and reporting to BOD
Colella, Mike	10/11/10	0.7	\$ 290.50	DIS	Exceptions/issues review and resolution from Q3 sample results
Colella, Mike	10/11/10	0.3	\$ 124.50	DIS	Update with Tousain (PM) re Professional Fees open items resolution
Tousain, Alina	10/11/10	0.4	\$ 70.00	DIS	Update with Colella (PM) re Professional Fees open items resolution

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	10/11/10	0.6	\$ 105.00	DIS	Update with Hamilton (MLC) on Professional Fees Caps open items
Colella, Mike	10/14/10	0.6	\$ 249.00	DIS	Discussions with Selzer re improvements to documentation and authorizations procedures
Colella, Mike	10/15/10	0.1	\$ 41.50	DIS	Called and left message for Selzer (MLC) re documentation
Colella, Mike	10/19/10	0.1	\$ 41.50	DIS	Message received from Selzer (MLC) re documentation
Colella, Mike	10/19/10	0.1	\$ 41.50	DIS	Message sent to Tousain (PM) re item to include in year end testing
Colella, Mike	10/21/10	0.4	\$ 166.00	DIS	Discussion with Hamilton (MLC) re documentation requirements for disbursement packages
Colella, Mike	10/21/10	0.2	\$ 83.00	DIS	Discussion with Hamilton (MLC) re judge's ruling relating to compensation of retained professionals
Colella, Mike	10/21/10	0.2	\$ 83.00	DIS	Email Judge's ruling and Fee Examiner Advisory to Hamilton (MLC) at his request
Tousain, Alina	1/6/11	1.200	\$ 210.00	DIS	Draft preliminary Q4 Workplan -Cash Disbursements Area
Colella, Mike	1/14/11	0.400	\$ 166.00	DIS	Provide input to Q4 and Year End testing plans
Tousain, Alina	1/14/11	1.300	\$ 227.50	DIS	Compile Preliminary Q4 2010 Client Information Request List for Cash Disbursements Area
Colella, Mike	1/16/11	0.300	\$ 124.50	DIS	Review testing plan for Q4 and Year End work
Bohdan, Matthew	1/17/11	0.800	\$ 104.00	DIS	Compile Q4 and Annual 2010 Work Plan- Disbursements Section
Colella, Mike	1/17/11	0.600	\$ 249.00	DIS	Discussion w/ Tousain (PM) re disbursement sample selection and approach
Colella, Mike	1/17/11	0.300	\$ 124.50	DIS	Discussion w/ Tousain (PM) re cash reconciliation sample selection and approach
Tousain, Alina	1/17/11	0.600	\$ 105.00	DIS	Discussion w/ Colella (PM) re disbursement sample selection & approach
Tousain, Alina	1/17/11	0.300	\$ 52.50	DIS	Discussion w/ Colella (PM) re cash reconciliation sample selection & approach
Tousain, Alina	1/17/11	0.600	\$ 105.00	DIS	Update with Hamilton (MLC) on Q4 and 2010 Annual Fieldwork Scope
Tousain, Alina	1/17/11	0.900	\$ 157.50	DIS	Revise Preliminary Q4 2010 Client Information Request List for Cash Disbursements Area
Zajac, Mark	1/17/11	1.900	\$ 332.50	DIS	Detailed scan of previous testing on cash disbursements for sufficiency of sample sizes
Bohdan, Matthew	1/18/11	0.300	\$ 39.00	DIS	Meeting w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan and Zajac (PM) to discuss questions related to the Client Assistance Schedule
Bohdan, Matthew	1/18/11	1.300	\$ 169.00	DIS	Conf call w/ Hamilton (MLC), Tousain, Bohdan, and Zajac (PM) to discuss cash disbursement testing items on CAS
Bohdan, Matthew	1/18/11	0.900	\$ 117.00	DIS	Identify & Collect support documentation from MLC Sharepoint for Cash Disb Testing
Bohdan, Matthew	1/18/11	1.300	\$ 169.00	DIS	Compile Q4 and Annual 2010 Client Assistance List- Disbursements Section
Colella, Mike	1/18/11	0.300	\$ 124.50	DIS	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Farmer, Doug	1/18/11	0.300	\$ 103.50	DIS	Meeting w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan and Zajac (PM) to discuss questions related to the Client Assistance Schedule
Tousain, Alina	1/18/11	0.300	\$ 52.50	DIS	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Tousain, Alina	1/18/11	1.300	\$ 227.50	DIS	Conf call w/ Hamilton (MLC) and Bohdan, and Zajac (PM) to discuss cash disbursement testing items on CAS
Tousain, Alina	1/18/11	1.700	\$ 297.50	DIS	Compile Preliminary Q4 2010 Sample Transactions List for Cash Disbursements Area
Zajac, Mark	1/18/11	1.300	\$ 227.50	DIS	Conf call w/ Hamilton (MLC), Tousain, Bohdan, and Zajac (PM) to discuss cash disbursement testing items on CAS

Name	Date	Hours	Amt	Code	Description
Zajac, Mark	1/18/11	0.300	\$ 52.50	DIS	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Bohdan, Matthew	1/19/11	0.300	\$ 39.00	DIS	Kickoff planning meeting w/ Tousain, Bohdan, Zajac (PM) to discuss cash disbursements testing
Bohdan, Matthew	1/19/11	0.400	\$ 52.00	DIS	Obtain & Reviewed Support Documents for Cash Disb
Bohdan, Matthew	1/19/11	0.400	\$ 52.00	DIS	Review Support documentation obtain from MLC- Cash Disb
Bohdan, Matthew	1/19/11	2.400	\$ 312.00	DIS	Testing disbursement existence on bank statement- Admin Exp., BOD Fees and Dealer Exp.
Colella, Mike	1/19/11	1.100	\$ 456.50	DIS	Review worked performed and assess potential issues
Tousain, Alina	1/19/11	0.300	\$ 52.50	DIS	Kickoff planning meeting w/ Bohdan and Zajac (PM) to discuss cash disbursements testing
Tousain, Alina	1/19/11	1.800	\$ 315.00	DIS	Compile Preliminary Q4 2010 Sample Transactions List for Cash Disbursements Area
Tousain, Alina	1/19/11	0.700	\$ 122.50	DIS	Collection of Professional Fees Support Documentation for Cash Disbursements Testing
Zajac, Mark	1/19/11	0.300	\$ 52.50	DIS	Kickoff planning meeting w/ Tousain, Bohdan, Zajac (PM) to discuss cash disbursements testing
Bohdan, Matthew	1/20/11	1.200	\$ 156.00	DIS	Testing disbursement existence on bank statement- Environmental fees, Insurance, Property Tax Exp
Bohdan, Matthew	1/20/11	2.700	\$ 351.00	DIS	Testing disbursement existence on Bank Reconciliations- Professional fees, Other Non-Mfg Fees, Plant Wind Down Fees, Income Tax Exp and Other Exp
Bohdan, Matthew	1/20/11	2.300	\$ 299.00	DIS	Testing disbursement existence in MAS200 G/L- Professional fees, Other Non-Mfg Fees, Plant Wind Down Fees, Income Tax Exp and Other Exp
Bohdan, Matthew	1/20/11	3.100	\$ 403.00	DIS	Testing disbursement existence in Positive Pay Records- Professional fees, Other Non-Mfg Fees, Plant Wind Down Fees, Income Tax Exp and Other Exp
Colella, Mike	1/20/11	0.800	\$ 332.00	DIS	Review preliminary summary coverage data re preliminary full year samples tested and remaining to be tested
Tousain, Alina	1/20/11	0.600	\$ 105.00	DIS	Collection of Purchase Orders Support Documentation for Cash Disbursements Testing
Tousain, Alina	1/20/11	1.900	\$ 332.50	DIS	Reconcile tested qtrly Daily Cash Report to annual client provided Daily Cash Report-Cash Disbursements Area
Tousain, Alina	1/20/11	1.700	\$ 297.50	DIS	Analysis of tested & non tested qtrly Cash Disbursements to ensure adequate coverage for 2010
Bohdan, Matthew	1/21/11	1.200	\$ 156.00	DIS	Testing disbursement existence on bank statement- Professional Fees
Bohdan, Matthew	1/21/11	1.800	\$ 234.00	DIS	Testing disbursement existence on bank statement- Other Non-Mfg Fees, Plant Wind Down Fees, Income Tax Exp and Other Exp
Bohdan, Matthew	1/21/11	1.400	\$ 182.00	DIS	Testing disbursement existence on Bank Reconciliations-Environmental
Bohdan, Matthew	1/21/11	1.900	\$ 247.00	DIS	Testing disbursement existence in MAS200 G/L-Environmental fees, Insurance, Property Tax Exp , Admin Exp., BOD Fees and Dealer Exp.
Bohdan, Matthew	1/21/11	1.600	\$ 208.00	DIS	Testing disbursement existence in Positive Pay Records-Environmental fees, Insurance, Property Tax Exp , Admin Exp., BOD Fees and Dealer Exp.
Colella, Mike	1/21/11	0.300	\$ 124.50	DIS	Assess possible exceptions and determine action items
Tousain, Alina	1/21/11	1.400	\$ 245.00	DIS	Review Status and Update Q4 2010 Client Information Request List for Cash Disbursements Area
Zajac, Mark	1/21/11	0.300	\$ 52.50	DIS	Walk-through blank check stock and security process w/ Kerton and Nichols (MLC)
Tousain, Alina	1/22/11	1.600	\$ 280.00	DIS	Collect Support Documentation for Investment Disbursements Testing
Tousain, Alina	1/22/11	1.200	\$ 210.00	DIS	Collect Support Documentation for Administrative Expenses and BOD Fees Testing

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	1/22/11	0.700	\$ 122.50	DIS	Update of Q4 and 2010 Annual Workplan -Cash Disbursements Area
Bohdan, Matthew	1/24/11	3.600	\$ 468.00	DIS	Dealer liquidation disbursements substantive testing (four different tests)
Bohdan, Matthew	1/24/11	3.400	\$ 442.00	DIS	Dealer liquidation disbursements cash controls testing (eight different tests)
Bohdan, Matthew	1/24/11	2.100	\$ 273.00	DIS	Vendor Code existence testing for detail tested Cash Disb
Bohdan, Matthew	1/24/11	1.300	\$ 169.00	DIS	Vendor Code existence testing for high level tested Cash Disb
Colella, Mike	1/24/11	1.200	\$ 498.00	DIS	Review selected findings to assess whether exception
Tousain, Alina	1/24/11	1.400	\$ 245.00	DIS	Collect Support Documentation for Dealer Expenses Testing
Tousain, Alina	1/24/11	1.100	\$ 192.50	DIS	Collect Support Documentation for Other Expenses Testing
Tousain, Alina	1/24/11	0.800	\$ 140.00	DIS	Collect Support Documentation for Property & Income Tax Expenses Testing
Tousain, Alina	1/24/11	0.900	\$ 157.50	DIS	Collect Support Documentation for Environmental Expenses Testing
Tousain, Alina	1/24/11	0.700	\$ 122.50	DIS	Collect Support Documentation for Insurance Expenses Testing
Tousain, Alina	1/24/11	1.700	\$ 297.50	DIS	Collect Support Documentation for Non Mfg Expense Testing
Tousain, Alina	1/24/11	1.700	\$ 297.50	DIS	Collect Support Documentation for Plant Wind Down Expense Testing
Bohdan, Matthew	1/25/11	2.900	\$ 377.00	DIS	Admin/personnel disbursements substantive testing (four different tests)
Bohdan, Matthew	1/25/11	0.900	\$ 117.00	DIS	Admin/personnel disbursements substantive testing - Trace to Invoice, Trace to GL
Bohdan, Matthew	1/25/11	0.900	\$ 117.00	DIS	Admin/personnel disbursements substantive testing - Trace to Bank Statement, Trace to Bank Rec, Trace to Positive Pay register
Bohdan, Matthew	1/25/11	0.900	\$ 117.00	DIS	Admin/personnel disbursements substantive testing - Authorization/Approvals for Invoice and Wire
Bohdan, Matthew	1/25/11	0.900	\$ 117.00	DIS	Admin/personnel disbursements substantive testing - Support
Bohdan, Matthew	1/25/11	0.900	\$ 117.00	DIS	Admin/personnel disbursements substantive testing - Segregation of
Bohdan, Matthew	1/25/11	0.900	\$ 117.00	DIS	Admin/personnel disbursements substantive testing - Segregation of
Bohdan, Matthew	1/25/11	0.600	\$ 78.00	DIS	Admin/personnel disbursements substantive testing - PO - Three way
Colella, Mike	1/25/11	1.600	\$ 664.00	DIS	Review selected findings to assess whether exception
Tousain, Alina	1/25/11	1.400	\$ 245.00	DIS	Purchase Order Status test for all of sampled transactions
Tousain, Alina	1/25/11	1.700	\$ 297.50	DIS	Purchase Order Approval test for detailed tested sampled transactions
Tousain, Alina	1/25/11	0.700	\$ 122.50	DIS	Purchase Order Approval test for high level tested sampled transactions
Tousain, Alina	1/25/11	1.800	\$ 315.00	DIS	Trace to GL test for detailed tested sampled transactions
Tousain, Alina	1/25/11	0.600	\$ 105.00	DIS	Trace to GL test for high level tested sampled transactions
Tousain, Alina	1/25/11	1.700	\$ 297.50	DIS	Purchase Order Three-Way Match test for detail tested sampled transactions
Tousain, Alina	1/25/11	0.700	\$ 122.50	DIS	Purchase Order Three-Way Match test for high level tested sampled transactions
Colella, Mike	1/26/11	0.400	\$ 166.00	DIS	Prep for claims meeting w/ Basler (MLC)
Colella, Mike	1/26/11	1.100	\$ 456.50	DIS	Update meeting w/ Basler (MLC), Huffman (MLC), Colella, Zajac (PM) to discuss Claims Administration risk and testing
Colella, Mike	1/26/11	0.700	\$ 290.50	DIS	Assess and finalized proposed approach to special vendor testing requested by BOD
Colella, Mike	1/26/11	0.600	\$ 249.00	DIS	Review of formal claims authorization policies approved by BOD
Tousain, Alina	1/26/11	1.100	\$ 192.50	DIS	Claims Settlements Approval test for all sampled transactions
Tousain, Alina	1/26/11	0.900	\$ 157.50	DIS	Sufficient Support Docs for Tax transactions testing for all sampled transactions
Tousain, Alina	1/26/11	0.700	\$ 122.50	DIS	Approval for Tax transactions test for all sampled transactions
Tousain, Alina	1/26/11	1.200	\$ 210.00	DIS	Read BOD Minutes and Presentation for September 2010
Tousain, Alina	1/26/11	1.100	\$ 192.50	DIS	Read BOD Minutes and Presentation for October 2010

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	1/26/11	0.900	\$ 157.50	DIS	Read BOD Minutes and Presentation for December 2010
Tousain, Alina	1/26/11	1.800	\$ 315.00	DIS	Tested Environmental Expense sampled transactions
Tousain, Alina	1/26/11	0.400	\$ 70.00	DIS	Update with Hamilton (MLC) on progress and status of cash disbursements testing
Colella, Mike	1/27/11	1.700	\$ 705.50	DIS	Review selected transaction findings and determine action items
Tousain, Alina	1/27/11	1.400	\$ 245.00	DIS	Admin Disbursements testing
Tousain, Alina	1/27/11	1.200	\$ 210.00	DIS	BOD Fees Disbursements testing
Tousain, Alina	1/27/11	1.900	\$ 332.50	DIS	Dealer Disbursements testing
Tousain, Alina	1/27/11	1.700	\$ 297.50	DIS	Other Disbursements testing
Tousain, Alina	1/27/11	1.300	\$ 227.50	DIS	Prop Tax Disbursements testing
Tousain, Alina	1/27/11	0.200	\$ 35.00	DIS	Updated Cash Disbursements Testing Tickmarks
Tousain, Alina	1/28/11	0.200	\$ 35.00	DIS	Trace to Bank Statements test for high level tested sampled transactions
Tousain, Alina	1/28/11	0.400	\$ 70.00	DIS	Trace to Bank Statements test for detail tested sampled transactions
Tousain, Alina	1/28/11	1.700	\$ 297.50	DIS	Trace to Bank Reconciliations test for detail tested sampled transactions
Tousain, Alina	1/28/11	0.700	\$ 122.50	DIS	Trace to Bank Reconciliations test for high level tested sampled transactions
Tousain, Alina	1/28/11	0.900	\$ 157.50	DIS	Meeting with Rosenthal (MLC) re Investments Disbursements
Tousain, Alina	1/28/11	0.600	\$ 105.00	DIS	Meeting with Rosenthal (MLC) re Investments Receipts
Tousain, Alina	1/28/11	1.100	\$ 192.50	DIS	Meeting with Rosenthal (MLC) re Restricted Cash
Tousain, Alina	1/28/11	1.800	\$ 315.00	DIS	Investments Receipts testing
Bohdan, Matthew	1/30/11	0.800	\$ 104.00	DIS	Plant wind-down disbursement substantive testing - high level tested
Bohdan, Matthew	1/30/11	0.700	\$ 91.00	DIS	Other Non-mfg disbursement substantive testing- high level tested transactions
Bohdan, Matthew	1/31/11	1.600	\$ 208.00	DIS	Plant wind-down disbursement substantive testing- detail tested transactions
Bohdan, Matthew	1/31/11	1.300	\$ 169.00	DIS	Other Non-mfg disbursement substantive testing-detail tested transactions
Bohdan, Matthew	1/31/11	0.900	\$ 117.00	DIS	Environmental disbursement substantive testing - Trace to Invoice, trace to GL
Bohdan, Matthew	1/31/11	0.900	\$ 117.00	DIS	Environmental disbursement substantive testing - Trace to Bank Statement, trace to Bank Rec, trace to Positive Pay register
Bohdan, Matthew	1/31/11	0.900	\$ 117.00	DIS	Environmental disbursement substantive testing - Authorization/Approvals for Invoice and Wire
Bohdan, Matthew	1/31/11	0.900	\$ 117.00	DIS	Environmental disbursement substantive testing - Support Documentation and Work Paper Reference
Bohdan, Matthew	1/31/11	0.900	\$ 117.00	DIS	Environmental disbursement substantive testing - SOD - recording & review
Bohdan, Matthew	1/31/11	0.900	\$ 117.00	DIS	Environmental disbursement substantive testing - SOD - custody & approvals
Bohdan, Matthew	1/31/11	0.600	\$ 78.00	DIS	Environmental disbursement substantive testing - PO - three way match
Colella, Mike	1/31/11	0.300	\$ 124.50	DIS	Discussion w/ Hamilton (MLC) re year-end field work status and open items
Colella, Mike	1/31/11	0.200	\$ 83.00	DIS	Discussion w/ Hamilton (MLC) re claims approval matrix related suggestions
Colella, Mike	1/31/11	0.800	\$ 332.00	DIS	Review of findings from procedures and assessing whether exception or issue
Tousain, Alina	1/31/11	0.800	\$ 140.00	DIS	September 2010 Investments disbursements testing
Tousain, Alina	1/31/11	0.700	\$ 122.50	DIS	October 2010 Investments disbursements testing
Tousain, Alina	1/31/11	0.400	\$ 70.00	DIS	November 2010 Investments disbursements testing
Tousain, Alina	1/31/11	0.900	\$ 157.50	DIS	December 2010 Investments disbursements testing
Tousain, Alina	1/31/11	0.700	\$ 122.50	DIS	Support documentation collection for voided transactions

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	1/31/11	0.900	\$ 157.50	DIS	September 2010 voided transactions testing
Tousain, Alina	1/31/11	0.800	\$ 140.00	DIS	October 2010 voided transactions testing
Tousain, Alina	1/31/11	0.800	\$ 140.00	DIS	November 2010 voided transactions testing
Tousain, Alina	1/31/11	0.900	\$ 157.50	DIS	December 2010 voided transactions testing
Tousain, Alina	2/1/2011	1.400	\$ 245.00	DIS	September 2010 Plant Wind Down Disbursements testing
Tousain, Alina	2/1/2011	1.200	\$ 210.00	DIS	October 2010 Plant Wind Down Disbursements testing
Tousain, Alina	2/1/2011	1.300	\$ 227.50	DIS	November 2010 Plant Wind Down Disbursements testing
Tousain, Alina	2/1/2011	1.600	\$ 280.00	DIS	December 2010 Plant Wind Down Disbursements testing
Tousain, Alina	2/1/2011	1.100	\$ 192.50	DIS	September 2010 Non-Mfg Costs Disbursements testing
Tousain, Alina	2/1/2011	1.100	\$ 192.50	DIS	October 2010 Non-Mfg Costs Disbursements testing
Tousain, Alina	2/1/2011	1.300	\$ 227.50	DIS	November 2010 Non-Mfg Costs Disbursements testing
Tousain, Alina	2/1/2011	1.400	\$ 245.00	DIS	December 2010 Non-Mfg Costs Disbursements testing
Colella, Mike	2/2/2011	0.800	\$ 332.00	DIS	Review testing and interim results
Tousain, Alina	2/2/2011	0.900	\$ 157.50	DIS	Conference call w/ Colella, Farmer, Tousain, Zajac and Bohdan (PM) to discuss current status of field work relating to Q4 and 2010 year-end testing and action items required for completion- DIS Section
Tousain, Alina	2/2/2011	1.100	\$ 192.50	DIS	December 2010 Insurance Disbursements testing
Tousain, Alina	2/2/2011	0.900	\$ 157.50	DIS	September 2010 Income and Franchise Tax Disbursements testing
Tousain, Alina	2/2/2011	0.700	\$ 122.50	DIS	November 2010 Income and Franchise Tax Disbursements testing
Tousain, Alina	2/2/2011	0.800	\$ 140.00	DIS	December 2010 Income and Franchise Taxes Disbursements testing
Tousain, Alina	2/2/2011	1.100	\$ 192.50	DIS	September 2010 Professional Fees Disbursements testing- High Level Tested Transactions
Tousain, Alina	2/2/2011	0.900	\$ 157.50	DIS	October 2010 Professional Fees Disbursements testing- High Level Tested Transactions
Tousain, Alina	2/2/2011	1.200	\$ 210.00	DIS	November 2010 Professional Fees Disbursements testing- High Level Tested Transactions
Tousain, Alina	2/2/2011	0.900	\$ 157.50	DIS	December 2010 Professional Fees Disbursements testing- High Level Tested Transactions
Colella, Mike	2/3/2011	0.100	\$ 41.50	DIS	Discussion w/ Koch (MLC) re status of request for confidential info
Tousain, Alina	2/3/2011	2.100	\$ 367.50	DIS	September 2010 Professional Fees Disbursements testing- Ordinary Course Professionals (OCP) -Detail Level Tested Transactions
Tousain, Alina	2/3/2011	1.900	\$ 332.50	DIS	October 2010 Professional Fees Disbursements testing- Ordinary Course Professionals (OCP) -Detail Level Tested Transactions
Tousain, Alina	2/3/2011	2.200	\$ 385.00	DIS	November 2010 Professional Fees Disbursements testing- Ordinary Course Professionals (OCP) -Detail Level Tested Transactions
Tousain, Alina	2/3/2011	2.300	\$ 402.50	DIS	December 2010 Professional Fees Disbursements testing- Ordinary Course Professionals (OCP) -Detail Level Tested Transactions
Colella, Mike	2/4/2011	0.600	\$ 249.00	DIS	Review selected transactions for issue resolution
Tousain, Alina	2/4/2011	2.300	\$ 402.50	DIS	September 2010 Professional Fees Disbursements testing- Retained
Tousain, Alina	2/4/2011	2.100	\$ 367.50	DIS	October 2010 Professional Fees Disbursements testing- Retained
Tousain, Alina	2/4/2011	2.200	\$ 385.00	DIS	November 2010 Professional Fees Disbursements testing- Retained
Tousain, Alina	2/4/2011	2.300	\$ 402.50	DIS	December 2010 Professional Fees Disbursements testing- Retained
Colella, Mike	2/6/2011	0.800	\$ 332.00	DIS	Review selected portions of preliminary PM draft of 2011 draft findings and recommendations to management
Colella, Mike	2/7/2011	0.900	\$ 373.50	DIS	Edits to summary to management re Q4/YE testing and related recommendations

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	2/7/2011	0.300	\$ 52.50	DIS	September 2010 Professional Fees Disbursements testing- Term Loan Professionals -Detail Level Tested Transactions
Tousain, Alina	2/7/2011	0.200	\$ 35.00	DIS	October 2010 Professional Fees Disbursements testing-Term Loan Professionals -Detail Level Tested Transactions
Tousain, Alina	2/7/2011	0.400	\$ 70.00	DIS	November 2010 Professional Fees Disbursements testing- Term Loan Professionals -Detail Level Tested Transactions
Tousain, Alina	2/7/2011	0.600	\$ 105.00	DIS	December 2010 Professional Fees Disbursements testing- Term Loan Professionals -Detail Level Tested Transactions
Tousain, Alina	2/8/2011	0.700	\$ 122.50	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Admin Exp
Tousain, Alina	2/8/2011	0.200	\$ 35.00	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - BOD Fees
Tousain, Alina	2/8/2011	0.700	\$ 122.50	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Dealer Exp
Tousain, Alina	2/8/2011	0.400	\$ 70.00	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Property Tax
Tousain, Alina	2/8/2011	0.900	\$ 157.50	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Investments Disb
Tousain, Alina	2/8/2011	1.100	\$ 192.50	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Voided Disb
Tousain, Alina	2/8/2011	0.800	\$ 140.00	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Non-Mfg Exp
Tousain, Alina	2/8/2011	0.700	\$ 122.50	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Plant Wind Down Exp
Tousain, Alina	2/8/2011	0.200	\$ 35.00	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Insurance Exp
Tousain, Alina	2/8/2011	0.400	\$ 70.00	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Environmental Exp
Tousain, Alina	2/8/2011	0.400	\$ 70.00	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Retained Professional Fee Exp
Tousain, Alina	2/8/2011	0.800	\$ 140.00	DIS	Testing reconciliation of daily cash disbursements to MAS200 (G/L) - Ordinary Course and Term Loan Professional Fee Exp
Colella, Mike	2/9/2011	1.900	\$ 788.50	DIS	Edits to summary to management re Q4/YE testing and related recommendations
Tousain, Alina	2/9/2011	0.700	\$ 122.50	DIS	Testing reconciliation of MAS200 cash disbursements to MOR - Admin Exp
Tousain, Alina	2/9/2011	0.200	\$ 35.00	DIS	Testing reconciliation of MAS200 cash disbursements to MOR) - BOD Fees
Tousain, Alina	2/9/2011	0.700	\$ 122.50	DIS	Testing reconciliation of MAS200 cash disbursements to MOR - Dealer
Tousain, Alina	2/9/2011	0.300	\$ 52.50	DIS	Testing reconciliation of MAS200 cash disbursements to MOR - Property Tax
Tousain, Alina	2/9/2011	0.900	\$ 157.50	DIS	Testing reconciliation of MAS200 cash disbursements to MOR -
Tousain, Alina	2/9/2011	0.900	\$ 157.50	DIS	Testing reconciliation of MAS200 cash disbursements to MOR- Voided Disb
Tousain, Alina	2/9/2011	0.800	\$ 140.00	DIS	Testing reconciliation of MAS200 cash disbursements to MOR - Non-Mfg
Tousain, Alina	2/9/2011	0.700	\$ 122.50	DIS	Testing reconciliation of MAS200 cash disbursements to MOR - Plant Wind Down Exp
Tousain, Alina	2/9/2011	0.200	\$ 35.00	DIS	Testing reconciliation of MAS200 cash disbursements to MOR- Insurance Exp
Tousain, Alina	2/9/2011	0.400	\$ 70.00	DIS	Testing reconciliation of MAS200 cash disbursements to MOR- Income and Franchise Tax Exp
Tousain, Alina	2/9/2011	0.400	\$ 70.00	DIS	Testing reconciliation of MAS200 cash disbursements to MOR- Environmental Exp

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	2/9/2011	1.100	\$ 192.50	DIS	Testing reconciliation of MAS200 cash disbursements to MOR - Retained Professional Fee Exp
Tousain, Alina	2/9/2011	0.800	\$ 140.00	DIS	Testing reconciliation of MAS200 cash disbursements to MOR - Ordinary Course and Term Loan Professional Fee Exp
Colella, Mike	2/10/2011	0.800	\$ 332.00	DIS	Discussions w/ Hamilton (MLC) re edits to management's summary and items still required from MLC
Colella, Mike	2/10/2011	0.700	\$ 290.50	DIS	Edits to summary to management re Q4/YE testing and related recommendations
Tousain, Alina	2/10/2011	0.600	\$ 105.00	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - Admin Exp
Tousain, Alina	2/10/2011	0.300	\$ 52.50	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - BOD Fees
Tousain, Alina	2/10/2011	0.700	\$ 122.50	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - Dealer Exp
Tousain, Alina	2/10/2011	0.600	\$ 105.00	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - Property Tax
Tousain, Alina	2/10/2011	0.800	\$ 140.00	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - Non-Mfg Exp
Tousain, Alina	2/10/2011	0.700	\$ 122.50	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - Plant Wind Down Exp
Tousain, Alina	2/10/2011	0.400	\$ 70.00	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - Insurance Exp
Tousain, Alina	2/10/2011	0.600	\$ 105.00	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - Income and Franchise Tax Exp
Tousain, Alina	2/10/2011	0.400	\$ 70.00	DIS	Testing reconciliation of daily cash disbursements to Treasury Report- Environmental Exp
Tousain, Alina	2/10/2011	0.400	\$ 70.00	DIS	Update workplan status w/ daily activities since last update
Tousain, Alina	2/10/2011	0.900	\$ 157.50	DIS	Testing reconciliation of daily cash disbursements to Treasury Report- Ordinary Course and Term Loan Professional Fee Exp
Tousain, Alina	2/11/2011	1.200	\$ 210.00	DIS	Testing reconciliation of daily cash disbursements to Treasury Report - Retained Professional Fee Exp
Tousain, Alina	2/11/2011	1.100	\$ 192.50	DIS	Annual 2010 Additional Testing Analysis - CD -Admin Exp
Tousain, Alina	2/11/2011	0.700	\$ 122.50	DIS	Annual 2010 Additional Testing Analysis - CD -Environmental Exp
Tousain, Alina	2/11/2011	0.700	\$ 122.50	DIS	Annual 2010 Additional Testing Analysis - CD -BOD Fee Exp
Tousain, Alina	2/11/2011	0.900	\$ 157.50	DIS	Annual 2010 Additional Testing Analysis - CD -Property Tax Exp
Tousain, Alina	2/11/2011	0.600	\$ 105.00	DIS	Annual 2010 Additional Testing Analysis - CD -Insurance Exp
Tousain, Alina	2/11/2011	0.800	\$ 140.00	DIS	Annual 2010 Additional Testing Analysis - CD -Other Exp
Tousain, Alina	2/11/2011	1.300	\$ 227.50	DIS	Annual 2010 Additional Testing Analysis - CD -Investment Disb
Tousain, Alina	2/11/2011	0.700	\$ 122.50	DIS	Annual 2010 Additional Testing Analysis - CD - Income and Franchise Tax Exp
Tousain, Alina	2/11/2011	0.900	\$ 157.50	DIS	Annual 2010 Additional Testing Analysis - CD -Voided Transactions
Tousain, Alina	2/11/2011	0.800	\$ 140.00	DIS	Annual 2010 Additional Testing Analysis - CD -Non Mfg Exp
Tousain, Alina	2/11/2011	0.800	\$ 140.00	DIS	Annual 2010 Additional Testing Analysis - CD -Plant Wind Down Exp
Tousain, Alina	2/11/2011	1.200	\$ 210.00	DIS	Annual 2010 Additional Testing Analysis - CD -Retained Professional Fees Exp
Tousain, Alina	2/11/2011	1.100	\$ 192.50	DIS	Annual 2010 Additional Testing Analysis - CD - OCP and Term Loan Professional Fees Exp
Tousain, Alina	2/12/2011	1.600	\$ 280.00	DIS	Draft summary for annual Cash Disb testing
Tousain, Alina	2/12/2011	1.200	\$ 210.00	DIS	Call w/ Hamilton & Selzer (MLC) to settle open items - Cash Disb Section
Tousain, Alina	2/14/2011	1.900	\$ 332.50	DIS	Revision of summary after settlement of open items - Cash Disb Section

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	2/14/2011	0.500	\$ 87.50	DIS	Call w/ Hamilton & Selzer (MLC) to settle open items - Cash Disb Section
Tousain, Alina	2/16/2011	1.300	\$ 227.50	DIS	Compiled revised list of exception transactions w/ copies of support documentation- Cash Disb
Tousain, Alina	2/18/2011	2.100	\$ 367.50	DIS	Reconcile Annual Report to work papers - Cash Disb section

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/1/10	0.2	\$ 83.00	REC	Assist in determining scope, assigning responsibilities and timelines for Q3 testing
Kristan, Jack	10/4/10	4.6	\$ 943.00	REC	Perform testing over cash receipts - specifically testing over the selected samples for detailed testing in CR
Kristan, Jack	10/4/10	2.2	\$ 451.00	REC	Prepare/review 'High-Level' Testing items in Cash Receipts for testing
Kristan, Jack	10/4/10	0.2	\$ 41.00	REC	Prepare/review 'High-Level' Testing items in Investments for testing
Tousain, Alina	10/4/10	0.2	\$ 35.00	REC	Obtain and initial review of Asset Sales Analysis for CR Testing
Tousain, Alina	10/4/10	0.3	\$ 52.50	REC	Obtain and initial review of Deferred Rental Income for CR Testing
Tousain, Alina	10/4/10	0.4	\$ 70.00	REC	CR Testing - Scope determination for Q3 2010
Tousain, Alina	10/4/10	0.7	\$ 122.50	REC	CR Testing - Set Up testing Model for Q3 2010
Tousain, Alina	10/4/10	0.4	\$ 70.00	REC	Obtain and initial review of Rental Income documentation for CR Testing
Tousain, Alina	10/4/10	0.4	\$ 70.00	REC	Obtain and initial review of Investments documentation for CR Testing
Tousain, Alina	10/4/10	0.2	\$ 35.00	REC	Obtain and initial review of Workers Compensation documentation for CR Testing
Colella, Mike	10/5/10	0.7	\$ 290.50	REC	Review actual Q3 scope and tests performed
Kristan, Jack	10/5/10	2.3	\$ 471.50	REC	Conduct testing and finalize working papers supporting for Investments Testing
Kristan, Jack	10/5/10	1.8	\$ 369.00	REC	Continue testing work in Cash Receipts for Rental Income
Colella, Mike	10/6/10	0.6	\$ 249.00	REC	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Colella, Mike	10/6/10	0.6	\$ 249.00	REC	Review work documentation and narrative summaries of findings and results
Kristan, Jack	10/6/10	1.7	\$ 348.50	REC	Finalize testing over Cash Receipts
Kristan, Jack	10/6/10	1.2	\$ 246.00	REC	Trace Cash receipts to MOR testing
Tousain, Alina	10/6/10	0.2	\$ 35.00	REC	Testing CR database to Treasury Report
Tousain, Alina	10/6/10	0.3	\$ 52.50	REC	Testing CR database to General Ledger
Tousain, Alina	10/6/10	0.6	\$ 105.00	REC	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Zajac, Mark	10/6/10	0.6	\$ 105.00	REC	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Colella, Mike	10/7/10	0.7	\$ 290.50	REC	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	10/8/10	0.5	\$ 207.50	REC	Final resolution of open items and reporting to BOD
Tousain, Alina	1/6/11	0.400	\$ 70.00	REC	Draft preliminary Q4 Workplan -Cash Receipts Area
Bohdan, Matthew	1/12/11	0.500	\$ 65.00	REC	Meeting w/ PM (Tousain) re approach to 2Q audit procedures based prior audit findings and changes in control environment
Bohdan, Matthew	1/12/11	0.300	\$ 39.00	REC	Meeting w/ PM (Tousain) re planning for 2Q audit procedures, including sample selection procedures
Tousain, Alina	1/12/11	0.500	\$ 87.50	REC	Meeting w/ Bohdan (PM) re approach to 2Q audit procedures based prior audit findings and changes in control environment
Tousain, Alina	1/12/11	0.300	\$ 52.50	REC	Meeting w/ Bohdan (PM) re planning for 2Q audit procedures, including sample selection procedures
Tousain, Alina	1/14/11	0.700	\$ 122.50	REC	Compile Preliminary Q4 2010 Client Information Request List for Cash Receipts Area

Name	Date	Hours	Amt	Code	Description
Bohdan, Matthew	1/17/11	0.500	\$ 65.00	REC	Compile Q4 and Annual 2010 Work Plan- Reconciliations Section
Colella, Mike	1/17/11	0.200	\$ 83.00	REC	Discussion w/ Tousain (PM) re receipts and investments sample selection and approach
Tousain, Alina	1/17/11	0.200	\$ 35.00	REC	Discussion w/ Colella (PM) re receipts and investments sample selection & approach
Tousain, Alina	1/17/11	0.400	\$ 70.00	REC	Revise Preliminary Q4 2010 Client Information Request List for Cash Receipts Area
Zajac, Mark	1/17/11	0.900	\$ 157.50	REC	Detailed scan of previous testing on cash receipts for sufficiency of sample sizes
Bohdan, Matthew	1/18/11	0.200	\$ 26.00	REC	Meeting w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan and Zajac (PM) to discuss questions related to the Client Assistance Schedule
Bohdan, Matthew	1/18/11	0.200	\$ 26.00	REC	Conf call w/ Hamilton (MLC), Tousain, Bohdan, and Zajac (PM) to discuss cash receipts testing items on CAS
Bohdan, Matthew	1/18/11	0.600	\$ 78.00	REC	Identify & Collect support documentation from MLC Sharepoint for Cash Reconciliations Testing
Bohdan, Matthew	1/18/11	0.900	\$ 117.00	REC	Compile Q4 and Annual 2010 Client Assistance List- Reconciliations Section
Colella, Mike	1/18/11	0.200	\$ 83.00	REC	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Farmer, Doug	1/18/11	0.200	\$ 69.00	REC	Meeting w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan and Zajac (PM) to discuss questions related to the Client Assistance Schedule
Tousain, Alina	1/18/11	0.200	\$ 35.00	REC	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Tousain, Alina	1/18/11	0.200	\$ 35.00	REC	Conf call w/ Hamilton (MLC) and Bohdan, and Zajac (PM) to discuss cash receipts testing items on CAS
Tousain, Alina	1/18/11	1.100	\$ 192.50	REC	Compile Preliminary Q4 2010 Sample Transactions List for Cash Receipts Area
Zajac, Mark	1/18/11	0.200	\$ 35.00	REC	Conf call w/ Hamilton (MLC), Tousain, Bohdan, and Zajac (PM) to discuss cash receipts testing items on CAS
Zajac, Mark	1/18/11	0.200	\$ 35.00	REC	Conf call w/ Hamilton (MLC), Colella, Farmer, Tousain, Bohdan, Zajac (PM) to discuss questions on CAS
Bohdan, Matthew	1/19/11	0.300	\$ 39.00	REC	Kickoff planning meeting w/ Tousain, Bohdan, Zajac (PM) to discuss cash receipts testing
Bohdan, Matthew	1/19/11	0.300	\$ 39.00	REC	Review Support documentation obtain from MLC- Cash Recons
Colella, Mike	1/19/11	0.900	\$ 373.50	REC	Review worked performed and assess potential issues
Tousain, Alina	1/19/11	1.700	\$ 297.50	REC	Detailed discussion on the client assistance schedule and location of items on SharePoint w/ Hamilton (MLC), Bohdan & Zajac (PM).
Tousain, Alina	1/19/11	1.700	\$ 297.50	REC	Discussion on the client assistance schedule and location of items on SharePoint w/ Hamilton (MLC), Bohdan and Zajac (PM)
Tousain, Alina	1/19/11	0.300	\$ 52.50	REC	Kickoff planning meeting w/ Bohdan and Zajac (PM) to discuss cash receipts testing
Zajac, Mark	1/19/11	0.300	\$ 52.50	REC	Kickoff planning meeting w/ Tousain, Bohdan, Zajac (PM) to discuss cash receipts testing
Colella, Mike	1/20/11	0.300	\$ 124.50	REC	Review preliminary summary coverage data re preliminary full year samples tested and remaining to be tested
Tousain, Alina	1/20/11	1.100	\$ 192.50	REC	Reconcile tested qtrly Daily Cash Report to annual client provided Daily Cash Report-Cash Disbursements Area
Tousain, Alina	1/20/11	0.900	\$ 157.50	REC	Analysis of tested & non tested qtrly Cash Receipts to ensure adequate coverage for 2010
Colella, Mike	1/21/11	0.100	\$ 41.50	REC	Assess possible exceptions and determine action items

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	1/21/11	0.800	\$ 140.00	REC	Meeting w/ PM (Zajac) re planning for 4Q CR procedures, including sample selection procedures
Tousain, Alina	1/21/11	1.100	\$ 192.50	REC	Review Status and Update Q4 2010 Client Information Request List for Cash Receipts Area
Zajac, Mark	1/21/11	0.800	\$ 140.00	REC	Meeting w/ PM (Tousain) re planning for 4Q CR procedures, including sample selection procedures
Tousain, Alina	1/22/11	0.300	\$ 52.50	REC	Update of Q4 and 2010 Annual Workplan -Cash Receipts Area
Zajac, Mark	1/22/11	1.900	\$ 332.50	REC	Perform analysis of cash receipt population statistics, document statistics
Zajac, Mark	1/22/11	1.600	\$ 280.00	REC	Agree documentations supporting GM Rental income payments to cash receipts records
Zajac, Mark	1/22/11	1.700	\$ 297.50	REC	Test of Asset Sale Transactions-Review Documentation - Willow Run begin
Colella, Mike	1/24/11	0.300	\$ 124.50	REC	Review selected findings to assess whether exception
Zajac, Mark	1/24/11	2.200	\$ 385.00	REC	Test of Asset Sale Transactions-Review Documentation - Willow Run finalize
Zajac, Mark	1/24/11	0.300	\$ 52.50	REC	Test of Asset Sale Transactions-Review Documentation - Romulus Engineering
Zajac, Mark	1/24/11	1.700	\$ 297.50	REC	Test of Asset Sale Transactions-Review Documentation - Riley Blvd. Real Property Sale
Zajac, Mark	1/24/11	2.800	\$ 490.00	REC	Test of Asset Sale Transactions-Review Maynard Documentation - Livonia
Zajac, Mark	1/24/11	1.100	\$ 192.50	REC	Test of Asset Sale Transactions-Review Maynard Documentation - Grand Rapids begin
Zajac, Mark	1/24/11	0.600	\$ 105.00	REC	Test of Asset Sale Transactions-Review Maynard Documentation - Flint North begin
Zajac, Mark	1/24/11	0.400	\$ 70.00	REC	Update workplan status w/ daily activities
Colella, Mike	1/25/11	0.600	\$ 249.00	REC	Review selected findings to assess whether exception
Zajac, Mark	1/25/11	1.400	\$ 245.00	REC	Obtain and initial review of REC testing support documentation from SharePoint
Zajac, Mark	1/25/11	1.800	\$ 315.00	REC	Review Q4 month end close binders for supporting documentation on asset sales
Zajac, Mark	1/25/11	1.100	\$ 192.50	REC	Review Q4 month end close binders for supporting documentation on rental income revenue
Zajac, Mark	1/25/11	1.300	\$ 227.50	REC	Test of Asset Sale Transactions-Review Maynard Documentation - Flint North finalize
Zajac, Mark	1/25/11	1.100	\$ 192.50	REC	Test of Asset Sale Transactions-Review Maynard Documentation - Grand Rapids finalize
Zajac, Mark	1/25/11	0.600	\$ 105.00	REC	Discussion w/ Hamilton (MLC) re Rental income payments
Zajac, Mark	1/25/11	1.200	\$ 210.00	REC	Agree documentations supporting Workers Compensation Refund to cash receipts records
Zajac, Mark	1/25/11	0.400	\$ 70.00	REC	Discussion w/ Hamilton (MLC) re Massena BP Premium negative receipt
Zajac, Mark	1/25/11	0.600	\$ 105.00	REC	Update workplan status w/ daily activities
Tousain, Alina	1/26/11	0.200	\$ 35.00	REC	Update with Hamilton (MLC) on progress and status of cash receipts testing
Zajac, Mark	1/26/11	2.100	\$ 367.50	REC	Continue to agree documentation supporting Workers Compensation Refund to cash receipts records
Zajac, Mark	1/26/11	1.200	\$ 210.00	REC	Agree documentation supporting Dealership Liquidation Account to cash receipts records
Zajac, Mark	1/26/11	0.400	\$ 70.00	REC	Agree documentation supporting Verizon Cell Tower payments to cash receipts records
Zajac, Mark	1/26/11	0.800	\$ 140.00	REC	Discussion w/ Hamilton (MLC) re Cash Receipt process
Zajac, Mark	1/26/11	0.900	\$ 157.50	REC	Obtain and initial review of REC testing support documentation from SharePoint and obtained from management

Name	Date	Hours	Amt	Code	Description
Zajac, Mark	1/27/11	0.600	\$ 105.00	REC	Discussion w/ Hamilton (MLC) re negative receipt from GM LLC for \$111K
Zajac, Mark	1/27/11	0.500	\$ 87.50	REC	Discussion w/ Hamilton (MLC) re negative receipt from Title Source in sale of Riley Blvd Real Property
Zajac, Mark	1/27/11	0.400	\$ 70.00	REC	Discussion w/ Hamilton (MLC) re negative receipt from GM LLC for \$239K Flint Rent Refund
Zajac, Mark	1/27/11	0.800	\$ 140.00	REC	Discussion w/ Hamilton (MLC) re deferred rental income and MOR Reporting
Zajac, Mark	1/31/11	1.100	\$ 192.50	REC	Test timely deposit of manual checks received to the bank
Bohdan, Matthew	2/1/2011	0.600	\$ 78.00	REC	Prepare support Documentation and Work Paper Reference for Environmental disbursement substantive testing
Bohdan, Matthew	2/1/2011	0.300	\$ 39.00	REC	Substantive testing - SOD - recording and review for Environmental disbursements
Bohdan, Matthew	2/1/2011	0.400	\$ 52.00	REC	Substantive testing - SOD - custody and approvals for Environmental disbursement substantive testing
Bohdan, Matthew	2/1/2011	0.600	\$ 78.00	REC	Vouch authorization/approvals for Invoice and Wire for Environmental disbursement substantive testing
Bohdan, Matthew	2/1/2011	0.300	\$ 39.00	REC	PO - Test the three way match for Environmental disbursement substantive testing
Bohdan, Matthew	2/1/2011	1.300	\$ 169.00	REC	Q1 FY annual catch-up testing - aged checks analysis - Jan - March Checks
Bohdan, Matthew	2/1/2011	1.200	\$ 156.00	REC	Q2 FY annual catch-up testing - aged checks analysis - April - May Checks
Bohdan, Matthew	2/1/2011	1.300	\$ 169.00	REC	Q3 FY annual catch-up testing - aged checks analysis - April - June Checks
Bohdan, Matthew	2/1/2011	0.900	\$ 117.00	REC	Q4 FY annual catch-up testing - aged checks analysis - July - Sept Checks
Bohdan, Matthew	2/1/2011	0.600	\$ 78.00	REC	Discussion & follow-up w/ MLC staff re checks aged over 90 days
Bohdan, Matthew	2/2/2011	0.800	\$ 104.00	REC	Completion of bank confirmation forms for Accounts: GM lexington, Dealer Liquidation, Disbursement, EL-MO Leasing II, EL-MO Leasing III, EL-MO Mexico, ENCORE, GM Commercial, GM Export, and GM Indonesia
Bohdan, Matthew	2/2/2011	0.700	\$ 91.00	REC	Completion of bank confirmation forms for Accounts: GM International Ops, GM Standby TR - EPA MI, GM Auto Receivables, DriverSite Inc., Goldman 468, Goldman 506, and JPM T-Bills
Bohdan, Matthew	2/2/2011	1.100	\$ 143.00	REC	Completion of bank confirmation forms for Accounts: Manual Transmissions of Muncie 1, Manual Transmissions of Muncie 2, MLC Master, MLC MEI, Motors Ins Corp, MLC Standby LC, MLC Payroll, Premier Investment Group. REALM. and Saturn
Bohdan, Matthew	2/2/2011	0.600	\$ 78.00	REC	Completion of bank confirmation forms for Accounts: MLC Vector 1, MLC Vector 2, MLC Vector 3, MLC Vector 4, MLC Vector 5, MLC Vector 6, MLC Vector 7. and Westchester Fire
Bohdan, Matthew	2/2/2011	1.000	\$ 130.00	REC	Completion of bank confirmation forms for Accounts: AISLC 2006 Escrow, Nihill & Riedley - MLC - FBO LMIC, Remediation and Liability Management Company Inc, SAFECO, and Uptown Land Development
Bohdan, Matthew	2/2/2011	0.900	\$ 117.00	REC	Conference call w/ Colella, Farmer, Tousain, Zajac and Bohdan (PM) to discuss current status of field work relating to Q4 and 2010 year-end testing and action items required for completion
Bohdan, Matthew	2/3/2011	0.800	\$ 104.00	REC	Validate Godfrey Kahn Application to Employ to verify service agreement approval aligned with service period history
Bohdan, Matthew	2/3/2011	0.700	\$ 91.00	REC	Review Godfrey Kahn Application to Employ to verify application is filed with the court

Name	Date	Hours	Amt	Code	Description
Bohdan, Matthew	2/3/2011	0.800	\$ 104.00	REC	Validate Great American Application to Employ to verify service agreement approval aligned with service period history
Bohdan, Matthew	2/3/2011	0.900	\$ 117.00	REC	Review Great American Application to Employ to verify application is filed with the court
Bohdan, Matthew	2/3/2011	0.600	\$ 78.00	REC	Validate Great American Retention Order to test restrictions placed on Ordinary Course Professionals
Bohdan, Matthew	2/3/2011	0.900	\$ 117.00	REC	Update P.O. Match testing for environmental for vendors: Arcadis Us, Inc., General Motors LLC, Ohio Environmental Protection
Bohdan, Matthew	2/3/2011	1.100	\$ 143.00	REC	Update P.O. Match testing for Other manufacturing, for vendors: Contractual Security Services, Consumers Energy MI
Bohdan, Matthew	2/3/2011	1.100	\$ 143.00	REC	Update P.O. Match testing for plant wind-down for vendors: Arcadis Us, Inc., Charter Township Of Lansing, DTE Energy, CST Environmental, LP, North American Dismantling Corp
Bohdan, Matthew	2/3/2011	0.900	\$ 117.00	REC	Disbursements Account: review bank reconciliation report for the period January 1, 2011 to Feb 3, 2011 - review for cleared checks
Bohdan, Matthew	2/3/2011	0.600	\$ 78.00	REC	Payroll account review bank reconciliation report for the period January 1, 2011 to Feb 3, 2011 - review for cleared checks
Bohdan, Matthew	2/3/2011	0.100	\$ 13.00	REC	Dealer Liquidation account: review bank reconciliation report for the period January 1, 2011 to Feb 3, 2011 - review for cleared checks
Colella, Mike	2/3/2011	0.300	\$ 124.50	REC	Review investments accounting and disclosure status
Bohdan, Matthew	2/4/2011	0.900	\$ 117.00	REC	Prepare report tables for Restricted cash
Bohdan, Matthew	2/4/2011	0.900	\$ 117.00	REC	Prepare report tables for Cash and Investments
Bohdan, Matthew	2/4/2011	0.300	\$ 39.00	REC	Prepare narrative I-B Cash Cash Receipts
Bohdan, Matthew	2/4/2011	1.300	\$ 169.00	REC	Prepare narrative procedures for I-B Bank Reconciliation procedures
Bohdan, Matthew	2/4/2011	1.200	\$ 156.00	REC	Prepare narrative procedures for I-C Cash Disbursement procedures
Bohdan, Matthew	2/4/2011	0.900	\$ 117.00	REC	Disbursements Account: review bank reconciliation report for the period January 1, 2011 to Feb 3, 2011 - review for cleared checks
Bohdan, Matthew	2/4/2011	1.100	\$ 143.00	REC	Payroll account review bank reconciliation report for the period January 1, 2011 to Feb 3, 2011 - review for cleared checks
Bohdan, Matthew	2/4/2011	1.200	\$ 156.00	REC	Dealer Liquidation account: review bank reconciliation report for the period January 1, 2011 to Feb 3, 2011 - review for cleared checks
Bohdan, Matthew	2/4/2011	1.400	\$ 182.00	REC	Review of FY10 CD procedures narrative
Colella, Mike	2/4/2011	0.200	\$ 83.00	REC	Emails to/from Zajac (PM) re testing exceptions
Bohdan, Matthew	2/7/2011	0.200	\$ 26.00	REC	Prepare narrative I-B Cash Cash Receipts
Bohdan, Matthew	2/7/2011	0.800	\$ 104.00	REC	Prepare narrative procedures for I-B Bank Reconciliation procedures
Bohdan, Matthew	2/7/2011	0.400	\$ 52.00	REC	Prepare narrative procedures for I-C Cash Disbursement procedures
Bohdan, Matthew	2/7/2011	0.600	\$ 78.00	REC	Review of FY10 CD procedures write-up
Colella, Mike	2/7/2011	0.600	\$ 249.00	REC	Edits to summary to management re Q4/YE testing and related recommendations
Zajac, Mark	2/7/2011	1.600	\$ 280.00	REC	Reconcile daily cash receipts to MOR (G/L) - rental income
Zajac, Mark	2/7/2011	2.600	\$ 455.00	REC	Reconcile daily cash receipts to MOR (G/L) - investment income
Bohdan, Matthew	2/8/2011	0.900	\$ 117.00	REC	Completion of cash confirms from the master bank account list

Name	Date	Hours	Amt	Code	Description
Bohdan, Matthew	2/8/2011	0.800	\$ 104.00	REC	Research and confirmation of cash confirm departments and contact procedures for Accounts: GM lexington, Dealer Liquidation, Disbursement, EL-MO Leasing II, EL-MO Leasing III, EL-MO Mexico, ENCORE, GM Commercial, GM Export, and GM Indonesia
Bohdan, Matthew	2/8/2011	1.100	\$ 143.00	REC	Research and confirmation of cash confirm departments and contact procedures for Accounts: GM International Ops, GM Standby TR - EPA MI, GM Auto Receivables, DriverSite Inc., Goldman 468, Goldman 506, and JPM T-Bills
Bohdan, Matthew	2/8/2011	1.200	\$ 156.00	REC	Research and confirmation of cash confirm departments and contact procedures for Accounts: Manual Transmissions of Muncie 1, Manual Transmissions of Muncie 2, MLC Master, MLC MEI, Motors Ins Corp, MLC Standby LC, MLC Payroll, Premier Investment Group, REALM, and Saturn
Bohdan, Matthew	2/8/2011	0.900	\$ 117.00	REC	Research and confirmation of cash confirm departments and contact procedures for Accounts: MLC Vector 1, MLC Vector 2, MLC Vector 3, MLC Vector 4, MLC Vector 5, MLC Vector 6, MLC Vector 7, and Westchester Fire
Bohdan, Matthew	2/8/2011	1.200	\$ 156.00	REC	Research and confirmation of cash confirm departments and contact procedures for Accounts: AISLC 2006 Escrow, Nihill & Riedley - MLC - FBO LMIC, Remediation and Liability Management Company Inc, SAFECO, and Uptown Land Development
Zajac, Mark	2/8/2011	3.200	\$ 560.00	REC	Reconcile daily cash receipts to MOR (G/L) - asset sales
Zajac, Mark	2/8/2011	1.100	\$ 192.50	REC	Reconcile daily cash receipts to MOR (G/L) - worker's comp refunds
Zajac, Mark	2/8/2011	2.800	\$ 490.00	REC	Reconcile daily cash receipts to MOR (G/L) - other, transactions 1 thru 75 of 205 analyzed
Colella, Mike	2/9/2011	1.100	\$ 456.50	REC	Edits to summary to management re Q4/YE testing and related recommendations
Zajac, Mark	2/9/2011	4.400	\$ 770.00	REC	Reconcile daily cash receipts to MOR (G/L) - other, transactions 76 thru 145 of 205 analyzed
Zajac, Mark	2/9/2011	3.100	\$ 542.50	REC	Reconcile daily cash receipts to MOR (G/L) - other, transactions 146 thru 205 of 205 analyzed
Tousain, Alina	2/12/2011	0.700	\$ 122.50	REC	Annual 2010 Additional Testing Analysis - CR -Rental Income
Tousain, Alina	2/12/2011	1.100	\$ 192.50	REC	Annual 2010 Additional Testing Analysis - CR -Asset Sale
Tousain, Alina	2/12/2011	0.700	\$ 122.50	REC	Annual 2010 Additional Testing Analysis - CR - Workers Compensation
Tousain, Alina	2/12/2011	1.300	\$ 227.50	REC	Annual 2010 Additional Testing Analysis - CR -Investment Receipts
Tousain, Alina	2/12/2011	0.700	\$ 122.50	REC	Annual 2010 Additional Testing Analysis - CR -Voided Transactions
Tousain, Alina	2/12/2011	0.400	\$ 70.00	REC	Annual 2010 Additional Testing Analysis - CR -Other
Tousain, Alina	2/12/2011	1.300	\$ 227.50	REC	Draft Annual Report - Cash Receipts Section
Tousain, Alina	2/12/2011	0.400	\$ 70.00	REC	Call w/ client Hamilton & Selzer(MLC) to settle open items- Cash Receipts Section
Tousain, Alina	2/14/2011	0.900	\$ 157.50	REC	Revision of Annual Report after settlement of open items - Cash Receipts Section
Tousain, Alina	2/16/2011	0.600	\$ 105.00	REC	Compiled revised list of exception transactions w/ copies of support documentation- Cash Receipts
Tousain, Alina	2/18/2011	0.800	\$ 140.00	REC	Reconcile Annual Report to work papers - Cash Receipts section

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/1/10	0.2	\$ 83.00	CAS	Assist in determining scope, assigning responsibilities and timelines for Q3 testing
Colella, Mike	10/1/10	0.2	\$ 83.00	CAS	Evaluate impact to testing as the result of info obtained from Hamilton (MLC)
Kristan, Jack	10/1/10	0.3	\$ 61.50	CAS	Plan which controls to test for Q3 testing by determining which controls tested in prior rounds and higher risk controls yet to be tested
Colella, Mike	10/4/10	0.2	\$ 83.00	CAS	Review files to assess Q3 progress
Tousain, Alina	10/4/10	0.3	\$ 52.50	CAS	Obtain and initial review of Restricted Cash Summary for bank accounts testing
Tousain, Alina	10/4/10	0.7	\$ 122.50	CAS	Establish Bank Recons Testing Model for Q3 2010
Colella, Mike	10/5/10	0.9	\$ 373.50	CAS	Review actual Q3 scope and tests performed
Kristan, Jack	10/5/10	3.9	\$ 799.50	CAS	Conduct testing and finalize working papers supporting for Bank Reconciliation Testing
Colella, Mike	10/6/10	0.7	\$ 290.50	CAS	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Colella, Mike	10/6/10	0.8	\$ 332.00	CAS	Review work documentation and narrative summaries of findings and results
Kristan, Jack	10/6/10	0.4	\$ 82.00	CAS	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations (Only attended portion of the meeting)
Tousain, Alina	10/6/10	0.3	\$ 52.50	CAS	Review Bank Reconciliations Testing; organize the support docs for it
Tousain, Alina	10/6/10	0.7	\$ 122.50	CAS	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Zajac, Mark	10/6/10	0.7	\$ 122.50	CAS	Working group meeting with Colella, Tousain and Zajac (PM) to share initial testing results for all areas with emphasis on identification and evaluation of common and overlapping issues and possible recommendations
Colella, Mike	10/7/10	2.2	\$ 913.00	CAS	Meeting with Selzer & Hamilton (MLC), Colella & Tousain (PM) to discuss Q3 findings, exceptions, and Board reporting
Colella, Mike	10/7/10	1.1	\$ 456.50	CAS	Edit narrative summaries (and attachments) of findings and results for review with management
Tousain, Alina	10/7/10	1.2	\$ 210.00	CAS	Testing Restricted Cash for Q3 2010
Tousain, Alina	10/7/10	1.3	\$ 227.50	CAS	Compile Bank Cash Balances Table for BOD reporting
Tousain, Alina	10/7/10	0.9	\$ 157.50	CAS	Compile Restricted Cash Balances Table for BOD reporting
Colella, Mike	10/8/10	0.6	\$ 249.00	CAS	Final resolution of open items and reporting to BOD
Tousain, Alina	10/8/10	1.3	\$ 227.50	CAS	Compile Bank Reconciliation Testing open items for Hamilton (MLC) to follow up on
Colella, Mike	10/13/10	0.8	\$ 332.00	CAS	Discussions with Selzer (MLC) re Q4 testing scope and timing
Colella, Mike	10/14/10	0.4	\$ 166.00	CAS	Review of selected portions of BOD package for future testing consideration
Colella, Mike	10/20/10	0.4	\$ 166.00	CAS	Planning relating to Q4/YE
Tousain, Alina	1/6/11	1.100	\$ 192.50	CAS	Draft preliminary Q4 Workplan -Cash Reconciliations and Restricted Cash Area
Tousain, Alina	1/7/11	0.900	\$ 157.50	CAS	Draft preliminary 2010 Annual Additional Workplan -Cash Reconciliations and Restricted Cash Area
Colella, Mike	1/10/11	0.600	\$ 249.00	CAS	Work on high level approach for Q4/YE testing
Colella, Mike	1/11/11	0.100	\$ 41.50	CAS	Call to Seltzer re field work schedules

Name	Date	Hours	Amt	Code	Description
Colella, Mike	1/12/11	0.600	\$ 249.00	CAS	Discussion w/ Tousain (PM) re cash transaction portion of upcoming field work and deliverables
Colella, Mike	1/12/11	0.400	\$ 166.00	CAS	Discussion w/ Farmer (PM) re controls testing portion of upcoming field work
Farmer, Doug	1/12/11	0.400	\$ 138.00	CAS	Discussion w/ Colella (PM) re controls testing portion of upcoming field work
Tousain, Alina	1/12/11	0.600	\$ 105.00	CAS	Discussion w/ Colella (PM) re cash transaction portion of upcoming field work and deliverables
Colella, Mike	1/13/11	1.200	\$ 498.00	CAS	Meeting w/ MLC (Selzer and Hamilton-part) re scope, timing and deliverables for upcoming field work
Colella, Mike	1/13/11	0.400	\$ 166.00	CAS	Conf call w/ PM (Tousain and Farmer) re adjustments to be made to upcoming field work and timing resulting from Colella meeting w/ MLC
Farmer, Doug	1/13/11	0.400	\$ 138.00	CAS	Conf call w/ PM (Tousain and Colella) re adjustments to be made to upcoming field work and timing resulting from Colella meeting w/ MLC
Tousain, Alina	1/13/11	0.400	\$ 70.00	CAS	Conf call w/ PM (Colella and Farmer) re adjustments to be made to upcoming field work and timing resulting from Colella meeting w/ MLC
Colella, Mike	1/14/11	0.300	\$ 124.50	CAS	Provide input to Q4 and Year End testing plans
Tousain, Alina	1/14/11	1.100	\$ 192.50	CAS	Compile Preliminary Q4 2010 Client Information Request List for Cash Reconciliations and Restricted Cash Area
Colella, Mike	1/16/11	0.300	\$ 124.50	CAS	Review testing plan for Q4 and Year End work
Bohdan, Matthew	1/17/11	0.400	\$ 52.00	CAS	Compile Q4 and Annual 2010 Work Plan- Cash Receipts Section
Colella, Mike	1/17/11	0.500	\$ 207.50	CAS	Planning, preparation and coordinating meeting w/ Farmer, Tousain, Zajac (PM) re Q4 and YE testing
Colella, Mike	1/17/11	0.200	\$ 83.00	CAS	Discussion w/ Tousain (PM) re restricted cash approach
Colella, Mike	1/17/11	0.200	\$ 83.00	CAS	Discussion w/ Tousain (PM) re cash confirmations and approach
Farmer, Doug	1/17/11	0.500	\$ 172.50	CAS	Planning, preparation and coordinating meeting w/ Colella, Tousain, Zajac (PM) re Q4 and YE testing
Tousain, Alina	1/17/11	0.500	\$ 87.50	CAS	Planning, preparation and coordinating meeting w/ Farmer, Colella, Zajac (PM) re Q4 and YE testing
Tousain, Alina	1/17/11	0.200	\$ 35.00	CAS	Discussion w/ Colella (PM) re restricted cash approach
Tousain, Alina	1/17/11	0.200	\$ 35.00	CAS	Discussion w/ Colella (PM) re cash confirmations and approach
Tousain, Alina	1/17/11	0.700	\$ 122.50	CAS	Revise Preliminary Q4 2010 Client Information Request List for Cash Reconciliations and Restricted Cash Area
Zajac, Mark	1/17/11	0.500	\$ 87.50	CAS	Planning, preparation and coordinating meeting w/ Farmer, Tousain, Colella (PM) re Q4 and YE testing
Bohdan, Matthew	1/18/11	0.600	\$ 78.00	CAS	Identify & Collect support documentation from MLC Sharepoint for Cash Receipts Testing
Bohdan, Matthew	1/18/11	0.600	\$ 78.00	CAS	Compile Q4 and Annual 2010 Client Assistance List- Cash Receipts Section
Bohdan, Matthew	1/19/11	0.200	\$ 26.00	CAS	Review Support documentation obtain from MLC- Cash Receipts
Bohdan, Matthew	1/19/11	0.300	\$ 39.00	CAS	Kickoff planning meeting w/ Tousain, Bohdan, Zajac (PM) to discuss cash reconciliations testing
Colella, Mike	1/19/11	0.700	\$ 290.50	CAS	Review worked performed and assess potential issues
Tousain, Alina	1/19/11	0.300	\$ 52.50	CAS	Kickoff planning meeting w/ Bohdan and Zajac (PM) to discuss cash reconciliations testing
Zajac, Mark	1/19/11	0.300	\$ 52.50	CAS	Kickoff planning meeting w/ Tousain, Bohdan, Zajac (PM) to discuss cash reconciliations testing
Colella, Mike	1/20/11	0.700	\$ 290.50	CAS	Meeting w/ Morrow (MLC) and Tousain (PM) re background and history re restricted cash accounts and related reconciliations and settlements to date w/ GM

Name	Date	Hours	Amt	Code	Description
Colella, Mike	1/20/11	0.600	\$ 249.00	CAS	Read related documentation in prep for meeting w/ Morrow re restricted cash accounts
Tousain, Alina	1/20/11	0.700	\$ 122.50	CAS	Meeting w/ Morrow (MLC) and Colella (PM) re background and history re restricted cash accounts and related reconciliations and settlements to date w/ GM
Tousain, Alina	1/20/11	0.400	\$ 70.00	CAS	Analysis of tested & non tested qtrly Cash Reconciliations and Restricted Cash to ensure adequate coverage for 2010
Tousain, Alina	1/21/11	1.300	\$ 227.50	CAS	Review Status and Update Q4 2010 Client Information Request List for Cash Reconciliations and Restricted Cash Area
Tousain, Alina	1/22/11	1.100	\$ 192.50	CAS	Collect Support Documentation for Restricted Cash Testing
Tousain, Alina	1/22/11	0.800	\$ 140.00	CAS	Collect Support Documentation for Bank Accounts Testing
Tousain, Alina	1/22/11	0.400	\$ 70.00	CAS	Update of Q4 and 2010 Annual Workplan -Cash Reconciliations and Restricted Cash Area
Colella, Mike	1/24/11	0.700	\$ 290.50	CAS	Review selected findings to assess whether exception
Colella, Mike	1/25/11	0.900	\$ 373.50	CAS	Review restricted cash reconciliations and related write-up
Colella, Mike	1/25/11	1.300	\$ 539.50	CAS	Review selected findings and determine action items
Colella, Mike	1/26/11	0.400	\$ 166.00	CAS	Assess proposed cash conformation process
Tousain, Alina	1/26/11	0.300	\$ 52.50	CAS	Update with Hamilton (MLC) on progress and status of bank reconciliations and restricted cash testing
Zajac, Mark	1/26/11	0.200	\$ 35.00	CAS	Discussion w/ Hamilton (MLC) re bank reconciliation process
Colella, Mike	1/27/11	0.600	\$ 249.00	CAS	Review restricted cash findings and determine action items
Colella, Mike	1/28/11	1.000	\$ 415.00	CAS	Work on structure to proforma report to management
Colella, Mike	1/30/11	0.400	\$ 166.00	CAS	Conf call w/ Colella, Tousain & Zajac (PM) re status of cash transaction testing and open items
Tousain, Alina	1/30/11	0.400	\$ 70.00	CAS	Conf call w/ Colella & Zajac (PM) re status of cash transaction testing and open items
Zajac, Mark	1/30/11	0.400	\$ 70.00	CAS	Conf call w/ Colella, Tousain, Zajac (PM) re status of cash transaction testing and open items
Colella, Mike	1/31/11	0.400	\$ 166.00	CAS	Emails to each field staff re listing of procedures Perform in report
Colella, Mike	1/31/11	0.200	\$ 83.00	CAS	Discussion w/ Hamilton (MLC) re restricted cash reconciliations and testing status
Colella, Mike	1/31/11	0.300	\$ 124.50	CAS	Discussion w/ Tousain (PM) re restricted cash reconciliations and testing status
Tousain, Alina	1/31/11	0.300	\$ 52.50	CAS	Discussion w/ Colella (PM) re restricted cash reconciliations and testing status
Colella, Mike	2/2/2011	0.900	\$ 373.50	CAS	Conference call w/ Colella, Farmer, Tousain, Zajac and Bohdan (PM) to discuss current status of field work relating to Q4 and 2010 yr-end testing and action items required for completion
Colella, Mike	2/4/2011	0.300	\$ 124.50	CAS	Review selected accounts for issue resolution
Colella, Mike	2/5/2011	1.100	\$ 456.50	CAS	Review selected portions of preliminary PM draft of 2011 findings and recommendations to management
Colella, Mike	2/7/2011	0.800	\$ 332.00	CAS	Edits to summary to management re Q4/YE testing and related recommendations
Tousain, Alina	2/7/2011	1.900	\$ 332.50	CAS	May - August 2010 Restricted Cash testing
Tousain, Alina	2/7/2011	0.700	\$ 122.50	CAS	September 2010 Restricted Cash testing
Tousain, Alina	2/7/2011	0.700	\$ 122.50	CAS	October 2010 Restricted Cash testing
Tousain, Alina	2/7/2011	0.900	\$ 157.50	CAS	November 2010 Restricted Cash testing
Tousain, Alina	2/7/2011	2.100	\$ 367.50	CAS	December 2010 Restricted Cash testing
Colella, Mike	2/9/2011	1.600	\$ 664.00	CAS	Edits to summary to management re Q4/YE testing and related recommendations
Colella, Mike	2/10/2011	0.600	\$ 249.00	CAS	Edits to summary to management re Q4/YE testing and related recommendations
Colella, Mike	2/11/2011	0.700	\$ 290.50	CAS	Discussion w/ Hamilton (MLC) re edits to management's summary and items still required from MLC

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	2/11/2011	0.300	\$ 52.50	CAS	Update workplan status w/ daily activities since last update
Colella, Mike	2/12/2011	0.100	\$ 41.50	CAS	Email to Tousain (PM) re planning discussion w/ Hamilton (MLC) re revised management summary
Colella, Mike	2/12/2011	0.900	\$ 373.50	CAS	Conf call w/ Hamilton (MLC) re his suggested edits and comments to management summary
Colella, Mike	2/12/2011	2.100	\$ 871.50	CAS	Conf call w/ Hamilton & Selzer (MLC) to discuss and review draft of management summary
Colella, Mike	2/12/2011	1.400	\$ 581.00	CAS	Revisions made to management summary draft from discussion w/ MLC
Colella, Mike	2/12/2011	0.600	\$ 249.00	CAS	Conf call w/ Tousain to discuss proposed MLC changes to management summary draft
Colella, Mike	2/12/2011	0.300	\$ 124.50	CAS	Emails to/from Tousain (PM) and Hamilton & Selzer (MLC) re management summary draft
Tousain, Alina	2/12/2011	1.600	\$ 280.00	CAS	Draft Annual Report - Cash Recon. And Restricted Cash Section
Tousain, Alina	2/12/2011	0.600	\$ 105.00	CAS	Conf call w/ Colella to discuss proposed MLC changes to management summary draft
Tousain, Alina	2/12/2011	0.600	\$ 105.00	CAS	Call w/ client Hamilton & Selzer (MLC) to settle open items- Cash Recon. And Restricted Cash Section
Colella, Mike	2/13/2011	0.100	\$ 41.50	CAS	Email to Hamilton & Selzer (MLC) re follow up comments to draft
Colella, Mike	2/13/2011	0.100	\$ 41.50	CAS	Email from Zajac (PM) re edit required to draft
Colella, Mike	2/13/2011	0.200	\$ 83.00	CAS	Edits required to draft
Zajac, Mark	2/13/2011	0.900	\$ 157.50	CAS	Review bank reconciliation and outstanding checks
Colella, Mike	2/14/2011	1.100	\$ 456.50	CAS	Discussions w/ Hamilton (MLC) re revised information and impact on BOD report
Tousain, Alina	2/14/2011	1.600	\$ 280.00	CAS	Revision of Annual Report after settlement of open items - Cash Recon. And Restricted Cash Section
Tousain, Alina	2/16/2011	0.700	\$ 122.50	CAS	Compiled revised list of exception transactions w/ copies of support documentation- Cash Reconciliations and Restricted Cash
Colella, Mike	2/17/2011	1.300	\$ 539.50	CAS	Further review of PM report and preparation of notes for meeting w/ independent directors
Colella, Mike	2/17/2011	0.400	\$ 166.00	CAS	Debrief from BOD meeting and adjustments to go forward plan w/ Selzer & Hamilton (MLC)
Colella, Mike	2/17/2011	0.300	\$ 124.50	CAS	Meeting w/ Hamilton (MLC) re remaining Q4/YE open items
Colella, Mike	2/17/2011	0.300	\$ 124.50	CAS	Discussions w/ Selzer re changes required in internal control structure prior to effective date
Tousain, Alina	2/18/2011	1.700	\$ 297.50	CAS	Reconcile Annual Report to work papers - Cash recon and Restricted Cash section
Campbell, Michelle	2/21/2011	1.900	\$ 152.00	CAS	Coordination required for delivery of 39 bank confirmation requests
Tousain, Alina	2/21/2011	2.100	\$ 367.50	CAS	Bank confirmations request management - Dealer non-restricted accounts
Tousain, Alina	2/21/2011	1.700	\$ 297.50	CAS	Bank confirmations request management - Dealer restricted accounts
Tousain, Alina	2/21/2011	1.100	\$ 192.50	CAS	Bank confirmations request management - Non-Dealer non-restricted accounts
Tousain, Alina	2/23/2011	0.600	\$ 105.00	CAS	Bank confirmations request management - Dealer restricted accounts
Tousain, Alina	2/25/2011	0.600	\$ 105.00	CAS	Bank confirmations request management - Dealer restricted accounts

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/1/10	0.1	\$ 41.50	RPT	Assist in determining scope, assigning responsibilities and timelines for Q3 testing
Colella, Mike	10/1/10	0.8	\$ 332.00	RPT	Meeting with Selzer (MLC) re Q3 BOD reporting requirements and walk through PM Q2 report to discuss initial expectation re items emphasized and disclosed for Q3
Colella, Mike	10/1/10	1.4	\$ 581.00	RPT	Preliminary drafting of portion of proforma report to BOD prior to meeting with Selzer to discuss
Colella, Mike	10/5/10	0.4	\$ 166.00	RPT	Review actual Q3 scope and tests performed
Colella, Mike	10/6/10	0.4	\$ 166.00	RPT	Review work documentation and narrative summaries of findings and results
Kristan, Jack	10/6/10	2.1	\$ 430.50	RPT	Conduct Reports Testing
Kristan, Jack	10/6/10	0.4	\$ 82.00	RPT	Follow up on open items re Reports Testing
Kristan, Jack	10/6/10	0.3	\$ 61.50	RPT	Prepare Summary Remarks re Reports Testing
Colella, Mike	10/7/10	0.7	\$ 290.50	RPT	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	10/8/10	0.5	\$ 207.50	RPT	Final resolution of open items and reporting to BOD
Tousain, Alina	10/8/10	1.8	\$ 315.00	RPT	Review and comments on Testing Section of October BOD Report
Tousain, Alina	10/8/10	1.4	\$ 245.00	RPT	Review and comments on IC Section of October BOD Report
Colella, Mike	10/11/10	0.4	\$ 166.00	RPT	Review draft Q3 report to BOD for possible revisions
Colella, Mike	10/13/10	1.2	\$ 498.00	RPT	Review BOD package in advance of BOD mtg
Colella, Mike	10/13/10	1.4	\$ 581.00	RPT	Prepare presentation notes for BOD mtg
Colella, Mike	10/14/10	0.7	\$ 290.50	RPT	Breakfast meeting with Selzer (MLC) to discuss comments on F&A portion of BOD package prior to BOD meeting - joined during meeting by Adair (BOD member)
Colella, Mike	10/14/10	0.6	\$ 249.00	RPT	Re--review prep and revise notes for presentation and meeting with BOD
Colella, Mike	10/14/10	1.1	\$ 456.50	RPT	Participation and presentation in regular BOD meeting
Colella, Mike	10/14/10	0.3	\$ 124.50	RPT	Meeting with independent members of the BOD (without management) at their request
Colella, Mike	10/14/10	0.4	\$ 166.00	RPT	Debrief with Selzer (MLC) re BOD meeting
Tousain, Alina	1/6/11	0.700	\$ 122.50	RPT	Draft preliminary Q4 Workplan -Monthly Reports Area
Tousain, Alina	1/7/11	0.700	\$ 122.50	RPT	Draft preliminary 2010 Annual Additional Workplan - Monthly Reports Area
Colella, Mike	1/14/11	0.100	\$ 41.50	RPT	Provide input to Q4 and Year End testing plans
Tousain, Alina	1/14/11	0.700	\$ 122.50	RPT	Compile Preliminary Q4 2010 Client Information Request List for Monthly Reports Area
Colella, Mike	1/16/11	0.100	\$ 41.50	RPT	Review testing plan for Q4 and Year End work
Bohdan, Matthew	1/17/11	0.200	\$ 26.00	RPT	Compile Q4 and Annual 2010 Work Plan- Financial Reports Section
Tousain, Alina	1/17/11	0.600	\$ 105.00	RPT	Revise Preliminary Q4 2010 Client Information Request List for Monthly Reports Area
Bohdan, Matthew	1/18/11	0.800	\$ 104.00	RPT	Compile Q4 and Annual 2010 Client Assistance List- Financial Reports Section
Bohdan, Matthew	1/19/11	0.200	\$ 26.00	RPT	Review Support documentation obtain from MLC- Monthly Reports
Colella, Mike	1/19/11	0.800	\$ 332.00	RPT	Review worked performed and assess potential issues
Tousain, Alina	1/20/11	0.300	\$ 52.50	RPT	Analysis of tested & non tested qtrly Monthly Reports to ensure adequate coverage for 2010
Tousain, Alina	1/21/11	0.600	\$ 105.00	RPT	Review Status and Update Q4 2010 Client Information Request List for Monthly Reports Area
Tousain, Alina	1/22/11	0.300	\$ 52.50	RPT	Update of Q4 and 2010 Annual Workplan -Monthly Reports Area
Colella, Mike	1/25/11	0.800	\$ 332.00	RPT	Draft proforma report
Tousain, Alina	1/26/11	0.200	\$ 35.00	RPT	Update with Hamilton (MLC) on progress and status of monthly reports testing

Name	Date	Hours	Amt	Code	Description
Colella, Mike	1/27/11	1.200	\$ 498.00	RPT	Meeting w/ Woods (PM) re approach to 2010 year end report and how to incorporate previously reported qtrly updates
Woods, Jon	1/27/11	1.200	\$ 426.00	RPT	Meeting at PM w/ Colella to discuss year-end reporting and report form, extent of testing Perform to date and final procedure plan
Woods, Jon	2/6/2011	1.800	\$ 639.00	RPT	Review Year End MOR as of December 31, 2010
Colella, Mike	2/7/2011	0.400	\$ 166.00	RPT	Edits to summary to management re Q4/YE testing and related recommendations
Colella, Mike	2/8/2011	1.100	\$ 456.50	RPT	Review December draft of MOR for possible comments and suggestions
Colella, Mike	2/8/2011	0.500	\$ 207.50	RPT	Discussions w/ Woods (PM) re December MOR disclosures and proposed edits
Colella, Mike	2/8/2011	0.500	\$ 207.50	RPT	Conf call w/ Woods (PM) and Hamilton (MLC) re December MOR comments
Colella, Mike	2/8/2011	1.600	\$ 664.00	RPT	Review PM draft of 2011 draft findings and recommendations to management
Tousain, Alina	2/8/2011	0.900	\$ 157.50	RPT	Phone conf w/ Woods (PM) re procedures and results of procedures, accounting for investments under liquidation basis of accounting and disclosure requirements
Woods, Jon	2/8/2011	0.500	\$ 177.50	RPT	Discussions w/ Colella (PM) re December MOR disclosures and proposed edits
Woods, Jon	2/8/2011	0.900	\$ 319.50	RPT	Phone conf w/ Tousain (PM) re procedures and results of procedures, accounting for investments under liquidation basis of accounting and disclosure requirements
Woods, Jon	2/8/2011	0.500	\$ 177.50	RPT	Conf call w/ Colella (PM) and Hamilton (MLC) re December MOR comments
Colella, Mike	2/9/2011	0.800	\$ 332.00	RPT	Edits to summary to management re Q4/YE testing and related recommendations
Tousain, Alina	2/12/2011	1.300	\$ 227.50	RPT	Draft Annual Report - Fin Reports Recon Section
Tousain, Alina	2/12/2011	0.500	\$ 87.50	RPT	Call w/ client Hamilton & Selzer (MLC) to settle open items - Fin Reports Recon Section
Campbell, Michelle	2/14/2011	2.900	\$ 232.00	RPT	Edit & Final preparation of BOD Documents
Colella, Mike	2/14/2011	4.900	\$ 2,033.50	RPT	Edits made to BOD report as the result of feedback obtained from Hamilton (MLC)
Colella, Mike	2/14/2011	0.400	\$ 166.00	RPT	Discussions w/ Tousain (PM) re Hamilton changes to BOD report
Tousain, Alina	2/14/2011	0.400	\$ 70.00	RPT	Discussion w/ Colella (PM) re Hamilton changes to BOD report
Tousain, Alina	2/14/2011	1.700	\$ 297.50	RPT	Revision of Annual Report after settlement of open items - Fin Reports Recon Section
Colella, Mike	2/16/2011	0.300	\$ 124.50	RPT	Call from Selzer & Hamilton re BOD comments and questions in advance re BOD package & PM report
Tousain, Alina	2/16/2011	0.700	\$ 122.50	RPT	Compiled revised list of exception transactions w/ copies of support documentation- in Reports Recon Section
Colella, Mike	2/17/2011	0.400	\$ 166.00	RPT	Prep for meeting w/ Selzer before BOD meeting
Colella, Mike	2/17/2011	1.100	\$ 456.50	RPT	Meeting w/ Selzer in prior to and in preparation for MLC BOD meeting
Colella, Mike	2/17/2011	0.800	\$ 332.00	RPT	Additional review of BOD meeting package in advance of 2/17 BOD meeting
Colella, Mike	2/17/2011	1.100	\$ 456.50	RPT	Presentation of PM report to BOD and management team at BOD meeting
Colella, Mike	2/17/2011	0.300	\$ 124.50	RPT	Meeting w/ independent directors re management and financial reporting at their request
Tousain, Alina	2/18/2011	1.800	\$ 315.00	RPT	Reconcile Annual Report to work papers - Financial Reports section

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/1/10	0.5	\$ 207.50	PLN	Meeting with Selzer (MLC) to discuss Plan of Reorg & status
Colella, Mike	10/1/10	0.6	\$ 249.00	PLN	Discussion with Selzer (MLC) re liquidating trusts and current related issues
Colella, Mike	10/1/10	0.4	\$ 166.00	PLN	Discussion with Selzer (MLC) re POR projections and certain administrative costs
Colella, Mike	10/1/10	0.3	\$ 124.50	PLN	Discussion with Selzer (MLC) re independent accountant and tax related services required post emergence
Colella, Mike	2/4/2011	0.200	\$ 83.00	PLN	Discussion w/ Morrow (MLC) re GUC status
Woods, Jon	2/12/2011	2.100	\$ 745.50	PLN	Research relating to basis of accounting and accounting policies and disclosures in connection with GUC discussions with SEC
Colella, Mike	2/14/2011	1.600	\$ 664.00	PLN	Research re GUC financial reporting requirements post effective date and SEC questions
Colella, Mike	2/15/2011	1.300	\$ 539.50	PLN	Research re GUC financial reporting requirements post effective date and SEC questions
Colella, Mike	2/15/2011	0.300	\$ 124.50	PLN	Meeting w/ Woods (PM) to prepare for conf call w/ FTI/MLC
Colella, Mike	2/15/2011	0.700	\$ 290.50	PLN	Conf call w/ Morrow (MLC) and Phillips (FTI) to prepare them for discussion w/ SEC
Woods, Jon	2/15/2011	0.300	\$ 106.50	PLN	Meeting w/ Colella (PM) to prepare for conf call w/ FTI/MLC
Colella, Mike	2/16/2011	0.200	\$ 83.00	PLN	Read objection filed to Plan
Colella, Mike	2/16/2011	1.700	\$ 705.50	PLN	Research to respond to SEC inquiries relating to financial reporting matters for GUC
Colella, Mike	2/16/2011	0.500	\$ 207.50	PLN	Meeting w/ Woods (PM) to prepare for conf call w/ FTI re GUC financial reporting
Colella, Mike	2/16/2011	0.700	\$ 290.50	PLN	Conf call w/ Woods (PM) and Phillips (FTI) re GUC financial reporting
Colella, Mike	2/16/2011	0.300	\$ 124.50	PLN	Debrief w/ Woods (PM) re financial reporting requirements and prep for conf call w/ SEC
Colella, Mike	2/16/2011	0.800	\$ 332.00	PLN	Conf call w/ SEC and representatives from the GUC (FTI, KL) and Debtors (Morrow & WGM) re GUC SEC reporting requirements, including financial
Colella, Mike	2/16/2011	0.600	\$ 249.00	PLN	Debrief w/ Woods (PM) and Phillips (FTI) re SEC call and action items
Woods, Jon	2/16/2011	0.500	\$ 177.50	PLN	Meeting w/ Colella (PM) to prepare for conf call w/ FTI re GUC financial reporting
Woods, Jon	2/16/2011	0.700	\$ 248.50	PLN	Conf call w/ Colella (PM) and Phillips (FTI) re GUC financial reporting
Woods, Jon	2/16/2011	0.300	\$ 106.50	PLN	Debrief w/ Colella (PM) re financial reporting requirements and prep for conf call w/ SEC
Woods, Jon	2/16/2011	2.300	\$ 816.50	PLN	Conf call with Debtors (Morrow & WGM) re GUC SEC reporting requirements and no-action request
Woods, Jon	2/16/2011	0.600	\$ 213.00	PLN	Debrief w/ Colella (PM) and Phillips (FTI) re SEC call and action items
Woods, Jon	2/16/2011	2.400	\$ 852.00	PLN	Research re liquidating trust financial reporting, SEC filing requirements and no-action rulings and exceptions to requirements provided by SEC for filers
Woods, Jon	2/16/2011	1.700	\$ 603.50	PLN	Review no-action letter requests, modifications to financial reporting provisions, edits to Phillips (FTI)
Colella, Mike	2/17/2011	0.400	\$ 166.00	PLN	Call received from Morrow (MLC) re GUC and SEC financial reporting requirements
Colella, Mike	2/18/2011	0.400	\$ 166.00	PLN	Call from Morrow (MLC) to discuss GUC requirements
Colella, Mike	2/25/2011	0.600	\$ 249.00	PLN	Review and edit of creditors committee request for a No Action Letter to the SEC for financial reporting of the GUC post effective date
Colella, Mike	2/26/2011	0.900	\$ 373.50	PLN	Summarized GUC Trust audit and SEC reporting requirements

Name	Date	Hours	Amt	Code	Description
Eckles, Jeff	3/4/11	0.30	\$ 117.00	PLN	Review of plan of liquidation correspondence
Colella, Mike	3/9/11	0.30	\$ 124.50	PLN	Research re SEC Accounting matters for GUC
Woods, Jon	3/9/11	0.70	\$ 248.50	PLN	Research re: SEC accounting matters for GUC trust
Eckles, Jeff	3/16/11	1.10	\$ 429.00	PLN	Preparation for meeting with Zablocki (MLC) including analysis of tax issues related to the Plan
Colella, Mike	3/21/11	0.40	\$ 166.00	PLN	Emails to/from Morrow (MLC) and Woods/Tousain (PM) re MLC GUC accounting questions from SEC
Colella, Mike	3/21/11	0.70	\$ 290.50	PLN	Call with Woods & Tousain (PM) re comments re SEC accounting questions
Colella, Mike	3/21/11	0.20	\$ 83.00	PLN	Conf call with Woods (PM) re follow-up comments re SEC accounting questions
Colella, Mike	3/21/11	0.20	\$ 83.00	PLN	Call with Morrow (MLC) re suggestion to request non-filing waiver from SEC re Form-10Q as of 3/31/11 if MLC has 3/31/11 effective date
Colella, Mike	3/21/11	0.90	\$ 373.50	PLN	Conf call with Morrow (PLC), Woods (PM) and various attorneys (WGM, GD) re MLC GUC accounting questions from SEC
Tousain, Alina	3/21/11	0.80	\$ 140.00	PLN	Call with Woods & Tousain (PM) re comments re SEC accounting questions
Woods, Jon	3/21/11	0.70	\$ 248.50	PLN	Call with Colella & Tousain (PM) re comments re SEC accounting questions
Woods, Jon	3/21/11	0.90	\$ 319.50	PLN	Conf call with Morrow (PLC), Colella (PM) and various attorneys (WGM, GD) re MLC GUC accounting questions from SEC
Woods, Jon	3/21/11	0.20	\$ 71.00	PLN	Conf call with Colella (PM) re follow-up comments re SEC accounting questions
Woods, Jon	3/21/11	1.40	\$ 497.00	PLN	Research re: GAAP requirements for claims obligations under liquidation basis of accounting and related disclosures made by registrants in SEC filings
Colella, Mike	3/22/11	1.30	\$ 539.50	PLN	Review MLC GUC draft of SEC No Action Letter draft (for selected portions)
Colella, Mike	3/22/11	0.60	\$ 249.00	PLN	Email to Woods (PM) re excerpts and comments on selected portions of SEC No Action Letter draft
Colella, Mike	3/23/11	0.40	\$ 166.00	PLN	Prep for conf call with SEC (Olinger) and various questions
Colella, Mike	3/23/11	0.10	\$ 41.50	PLN	Prep for discussion with Woods (PM) re conf call with SEC (Olinger) and various questions
Colella, Mike	3/23/11	0.60	\$ 249.00	PLN	Conf call with SEC (Olinger), PM (Colella, Woods), MLC (Morrow), FTI (Phillips, Santambrogio) re SEC accounting
Colella, Mike	3/23/11	0.40	\$ 166.00	PLN	Prepare for conf call with SEC
Woods, Jon	3/23/11	0.40	\$ 142.00	PLN	Research and preparation for call with SEC to respond to claims obligation accounting questions in connection with GUC trust no-action letter request.
Woods, Jon	3/23/11	0.60	\$ 213.00	PLN	Conf call with SEC (Olinger), PM (Colella, Woods), MLC (Morrow), FTI (Phillips, Santambrogio) re SEC accounting

Name	Date	Hours	Amt	Code	Description
Eckles, Jeff	11/2/10	0.9	\$ 351.00	FDC	Tax research related to taxation of Qualified settlement funds
Eckles, Jeff	11/2/10	0.2	\$ 78.00	FDC	Phone Conf w/ Lewis (PM) re tax research related to taxation of Qualified settlement funds (QSF)
Lewis, Forrest	11/2/10	0.2	\$ 80.00	FDC	Review email from Eckles (PM) with request from Zablocki (MLC) asking for advice on character of gain in a QSF (agree to 24 hr response)
Lewis, Forrest	11/2/10	0.8	\$ 320.00	FDC	Tax planning concerning Reg. 1.468B-2 and CCH interpretation thereof
Lewis, Forrest	11/2/10	0.4	\$ 160.00	FDC	Tax planning concerning Reg. 1.468B-2 including explanation in final Treasury Decision
Lewis, Forrest	11/2/10	0.8	\$ 320.00	FDC	Tax planning concerning Reg. 1.468B-2 including explanation in proposed regulation
Lewis, Forrest	11/2/10	0.4	\$ 160.00	FDC	Tax planning concerning Reg. 1.468B-2 and BNA interpretation thereof
Lewis, Forrest	11/2/10	0.9	\$ 360.00	FDC	Tax planning concerning Reg. 1.468B-2 and Collier interpretation thereof
Lewis, Forrest	11/2/10	0.4	\$ 160.00	FDC	Tax planning concerning Reg. 1.468B-2 and RIA interpretation thereof
Lewis, Forrest	11/2/10	0.7	\$ 280.00	FDC	Tax planning concerning Reg. 1.468B-2 (taxation of Qualified Settlement Funds) including cross references to IRC 165, 1211, 1212, 1231
Lewis, Forrest	11/2/10	0.2	\$ 80.00	FDC	Phone conf with Eckles (PM) on preliminary conclusion on client question on character of gain (QSF - Qualified Settlement Fund)
Lewis, Forrest	11/2/10	0.7	\$ 280.00	FDC	Write draft of memo of conclusions on character of gain (QSF) and sent to Eckles (PM) for review
Eckles, Jeff	11/3/10	0.3	\$ 117.00	FDC	Review taxation of capital gains/losses for qualified settlement funds memo
Eckles, Jeff	11/3/10	0.3	\$ 117.00	FDC	Phone conf with Lewis (PM) re wording of memo on conclusion on client question on character of gain (QSF)
Lewis, Forrest	11/3/10	0.3	\$ 120.00	FDC	Phone conf with Eckles (PM) re wording of memo on conclusion on client question on character of gain (QSF)
Lewis, Forrest	11/3/10	0.1	\$ 40.00	FDC	Email memo to Zablocki (MLC) re character of gain (QSF)
Lewis, Forrest	11/3/10	0.2	\$ 80.00	FDC	Phone conf with Zablocki (MLC) re tax treatment of environmental costs in QSF
Lewis, Forrest	11/4/10	0.7	\$ 280.00	FDC	Tax planning relating to transfer to ERT per Zablocki (MLC), Reg. 1.468B-2 (tax of QSF) and its history
Lewis, Forrest	11/4/10	0.8	\$ 320.00	FDC	Tax planning relating to transfer to ERT, Reg. 1.468B-3 (re QSF) and its history
Lewis, Forrest	11/4/10	0.7	\$ 280.00	FDC	Tax planning relating to transfer to ERT, Sec. 461(h)
Lewis, Forrest	11/5/10	0.3	\$ 120.00	FDC	Edit memo on tax planning for QSF including emailing to Eckles (PM)
Lewis, Forrest	3/4/11	0.20	\$ 80.00	FDC	Review/reply to email from Zablocki (MLC) on effective date of Plan
Eckles, Jeff	3/17/11	1.40	\$ 546.00	FDC	Meeting with Zablocki (MLC) to discuss the private letter ruling, tax issues related to the Plan and 2010 tax return preparation procedures
Eckles, Jeff	3/29/11	0.20	\$ 78.00	FDC	Discussion with Zablocki (MLC) re various tax matters
Greenway, Denise	1/3/11	0.300	\$ 120.00	FDR	Conf call w/ Zablocki (ML) re requirements for Canada/ON filings for Vector Canada ULC (entity dissolved 2007; final tax returns required)
Greenway, Denise	1/17/11	0.400	\$ 160.00	FDR	Tax Return Preparation Vector Canada ULC (final return June 2007 short period)
Greenway, Denise	1/17/11	0.800	\$ 320.00	FDR	Final review and processing Vector Canada ULC Canada returns for 2007
Colella, Mike	1/22/11	0.200	\$ 83.00	FDR	Emails to/from Hamilton (MLC) re 1099 inquiry

Name	Date	Hours	Amt	Code	Description
Greenway, Denise	1/24/11	1.900	\$ 760.00	FDR	Tax Return Preparation Vector Canada ULC (final return June 2007 short period)
Greenway, Denise	1/24/11	0.700	\$ 280.00	FDR	Prepare Voluntary Disclosure Application for Delinquent reporting of 2007 deemed liquidating dividend for Vector Canada ULC
Bonventre, Steven	3/10/11	0.30	\$ 41.40	FDR	Prepare Federal extension 7004
Eckles, Jeff	3/23/11	0.20	\$ 78.00	FDR	Review of document request list for 2010 tax return preparation project

Name	Date	Hours	Amt	Code	Description
Merkel, Merkel	11/5/10	2.1	\$ 546.00	SLC	Research Pollution control exemption in NY for Zablocki (MLC)
Merkel, Merkel	11/5/10	1.6	\$ 416.00	SLC	Research taxation of demolition services in NY for Zablocki (MLC)
Merkel, Merkel	11/18/10	0.2	\$ 52.00	SLC	Discuss MBT treatment of NOL's and losses from the A period with Ruppall (MLC)
Merkel, Merkel	11/18/10	0.1	\$ 26.00	SLC	Discuss MBT treatment of NOL's with Zablocki (MLC) and support
Ruppall, Curtis	11/18/10	0.2	\$ 70.00	SLC	Discuss MBT treatment of NOL's and losses from the A period with Merkel (MLC)
Merkel, Merkel	11/22/10	0.3	\$ 78.00	SLC	Discuss MBT Business Loss carryforwards and position for NEW GM taking losses from subsidiaries left behind in MLC on their return with Zablocki (MLC)
Merkel, Merkel	11/22/10	0.1	\$ 26.00	SLC	Continued discussion re MBT income treatment of NOL's and whether there is a basis for GM to keep the losses from the A period with Ruppall (PM)
Ruppall, Curtis	11/22/10	0.1	\$ 35.00	SLC	Continued discussion re MBT income treatment of NOL's and whether there is a basis for GM to keep the losses from the A period with Merkel (PM)
Eckles, Jeff	11/29/10	0.2	\$ 78.00	SLC	Discussion with Zablocki (MLC) regarding various tax matters
Merkel, Mike	12/9/10	0.1	\$ 26.00	SLC	Discuss MBT and sales/use tax returns with Zablocki (MLC)
Merkel, Mike	12/13/10	0.3	\$ 78.00	SLC	Discuss MBT investment credit recapture with Zablocki (MLC) along with information to be attached for the Personal Property Tax credit.
Eckles, Jeff	12/16/10	0.2	\$ 78.00	SLC	Discussion with Zablocki (MLC) and Merkel (PM) re the 2009 Michigan Business Tax return
Merkel, Mike	12/16/10	0.2	\$ 52.00	SLC	Discussion with Zablocki (MLC) and Eckles (PM) re the 2009 Michigan Business Tax return
Eckles, Jeff	12/20/10	0.2	\$ 78.00	SLC	Discussion with Zablocki (MLC) re the 2009 Michigan Business Tax return
Merkel, Mike	12/20/10	0.3	\$ 78.00	SLC	Discuss MBT filing position and possible alternatives to potentially lower the tax with Zablocki (MLC)
Merkel, Mike	12/20/10	0.2	\$ 52.00	SLC	Discuss possible positions for breaking the MBT unitary group
Merkel, Mike	12/20/10	0.7	\$ 182.00	SLC	Discuss requirements and factors behind filing a unitary MBT return with Zablocki (MLC) & Ruppall (PM) including whether some entities are currently included could be broken out into separate MBT returns
Ruppall, Curtis	12/20/10	0.7	\$ 245.00	SLC	Discuss requirements and factors behind filing a unitary MBT return with Zablocki (MLC) and Merkel (PM) including whether some entities are currently included could be broken out into separate MBT returns
Merkel, Mike	12/21/10	0.2	\$ 52.00	SLC	Forward copy of Colorado notice to Zablocki (MLC) for review and response
Merkel, Mike	12/21/10	0.6	\$ 156.00	SLC	Review Colorado notice including leaving message for Zablocki (MLC) with comments
Eckles, Jeff	12/22/10	0.4	\$ 156.00	SLC	Discussion with Zablocki (MLC) re the 2009 Michigan Business Tax return and filing of the return
Merkel, Mike	12/22/10	0.1	\$ 26.00	SLC	Discuss MBT filing position & ordering of credits with Zablocki (MLC)
Merkel, Mike	1/4/11	0.400	\$ 104.00	SLC	Discuss MBT taxation related to interest and sales of assets w/ Zablocki (MLC) including forwarding definition of sales for apportionment purposes
Merkel, Mike	1/10/11	0.300	\$ 78.00	SLC	Discuss LA franchise tax calculation, research apportionment formula, and discuss preparation of property tax returns for 2011 w/ Zablocki (MLC)
Merkel, Mike	1/10/11	0.300	\$ 78.00	SLC	Discuss MBT apportionment and ITC recapture on future returns w/ Zablocki (MLC) in planning for future year liability

Name	Date	Hours	Amt	Code	Description
Merkel, Mike	1/11/11	0.700	\$ 182.00	SLC	Discussion w/ Zablocki (MLC) to revisit sales apportionment of fixed asset sales and effect on future years
Merkel, Mike	1/11/11	0.800	\$ 208.00	SLC	Conf call w/ Ruppel (PM) and Zablocki (MLC) to discuss sales apportionment factors for the MBT, possible alternative positions that could be taken by the Department of Treasury, along w/ probability of the state taking those alternative positions
Ruppel, Curtis	1/11/11	0.800	\$ 280.00	SLC	Conf call w/ Merkel (PM) and Zablocki (MLC) to discuss sales apportionment factors for the MBT, possible alternative positions that could be taken by the Department of Treasury, along w/ probability of the state taking those alternative positions.
Merkel, Mike	1/13/11	0.300	\$ 78.00	SLC	Review documentation to support NY refund claim for returned machines including provide guidance to Zablocki (MLC)
Eckles, Jeff	1/19/11	0.500	\$ 195.00	SLC	Discussion w/ Zablocki re timing of preparation of 2010 tax returns.
Merkel, Mike	1/19/11	0.300	\$ 78.00	SLC	Discuss Property tax preparation w/ Zablocki (MLC)
Merkel, Mike	1/20/11	0.600	\$ 156.00	SLC	Discuss COD income impact w/ Zablocki (MLC) including forward guidance from MI Tax Policy Division
Colella, Mike	1/26/11	0.200	\$ 83.00	SLC	Discussion and correspondence w/ Eckles re project management matters
Eckles, Jeff	1/26/11	0.200	\$ 78.00	SLC	Discussion and correspondence w/ Colella re project management matters
Merkel, Mike	1/31/11	1.600	\$ 416.00	SLC	Review/respond re MBT notice-calls to State of MI and discuss w/ Zablocki including forward new 505b letter for signature w/ resubmitted return, new return to processing
Merkel, Mike	2/2/2011	0.400	\$ 104.00	SLC	Discuss potential state treatment of Qualified Settlement Funds w/ Zablocki (MLC)
Merkel, Mike	2/3/2011	0.200	\$ 52.00	SLC	Summarize State and Local Tax research needed related to QSF treatment in each state
Merkel, Mike	2/4/2011	0.600	\$ 156.00	SLC	Review list of continuing returns in preparation of 2011 filing calendar
Merkel, Mike	2/4/2011	0.200	\$ 52.00	SLC	Conversation w/ Zablocki (MLC) re actions needed for state correspondence
Merkel, Mike	2/4/2011	0.400	\$ 104.00	SLC	Review state correspondence forwarded by Zablocki (MLC)
Merkel, Mike	2/5/2011	2.800	\$ 728.00	SLC	Research 468B treatment in DE, KS, & IL for Zablocki (MLC)
Merkel, Mike	2/6/2011	2.700	\$ 702.00	SLC	Research 468B treatment in MI, MO, NJ for Zablocki (MLC)
Merkel, Mike	2/6/2011	2.400	\$ 624.00	SLC	Research 468B treatment in NY, OH for Zablocki (MLC)
Merkel, Mike	2/6/2011	2.800	\$ 728.00	SLC	Research 468B treatment in IN, LA, MA for Zablocki (MLC)
Merkel, Mike	2/7/2011	2.400	\$ 624.00	SLC	Research Single Member LLC taxation in MA, MI, MO, NJ, NY to analyze the impact if a SMLLC is created to hold operations
Merkel, Mike	2/7/2011	2.900	\$ 754.00	SLC	Research SMLLC taxation in DE, KS, IL, IN, LA to analyze the impact if a SMLLC is created to hold operations
Merkel, Mike	2/7/2011	2.100	\$ 546.00	SLC	Research SMLLC taxation in OH, PA, VA, & WI to analyze the impact if a SMLLC is created to hold operations
Merkel, Mike	2/8/2011	2.400	\$ 624.00	SLC	Preparation of Matrix to summarize 468B research in OH, PA, VA, WI
Merkel, Mike	2/8/2011	2.900	\$ 754.00	SLC	Preparation of Matrix to summarize 468B research in DE, IL, IN, KS, LA
Merkel, Mike	2/8/2011	2.800	\$ 728.00	SLC	Preparation of Matrix to summarize 468B research in MA, MI, MO, NJ, NY
Merkel, Mike	2/14/2011	0.400	\$ 104.00	SLC	Call DE Franchise Tax division to get a copy of 4th quarter amount due to send payment by check including sending a copy of response to Zablocki (MLC) w/ instructions for payment

Name	Date	Hours	Amt	Code	Description
Merkel, Mike	2/14/2011	0.200	\$ 52.00	SLC	Call w/ Zablocki (MLC) to discuss PA sales tax filing frequency and adjust calendar accordingly
Merkel, Mike	2/26/2011	0.300	\$ 78.00	SLC	Review entity dissolution summary from Zablocki (MLC)
Merkel, Mike	2/28/2011	0.400	\$ 104.00	SLC	Research NY filing requirements for NYC corp in a combined setting and necessity of Form NYC-3L

Name	Date	Hours	Amt	Code	Description
Aretz, Betsy	10/1/10	0.3	\$ 54.00	SLR	Update tax filing calendar for combined filing groups, due dates and completion status
Bonventre, Steven	10/1/10	0.3	\$ 41.40	SLR	Discussions re income tax calendar (requested by Zablocki- MLC); review calendar & send to Zablocki
Colella, Mike	10/1/10	0.1	\$ 41.50	SLR	Discussion with Zablocki (MLC) re feedback on PM tax return preparation
Merkel, Mike	10/1/10	1.2	\$ 312.00	SLR	Update sales/use tax calendar for states where returns are no longer filed and clarify notes for Zablocki (MLC) and review income/franchise tax calendar
Aretz, Betsy	10/4/10	0.3	\$ 54.00	SLR	Discuss 10/15 filing requirements for B period state tax returns
Laypa, Nataliya	10/4/10	0.9	\$ 73.80	SLR	Prepare 10/15 state return for AR
Laypa, Nataliya	10/4/10	1.1	\$ 90.20	SLR	Prepare 10/15 state return for AZ
Laypa, Nataliya	10/4/10	1.9	\$ 155.80	SLR	Prepare 10/15 state return for CA
Laypa, Nataliya	10/4/10	0.8	\$ 65.60	SLR	Prepare 10/15 state return for CO
Rohlig, Scott	10/4/10	1.8	\$ 154.80	SLR	Research CA return requirements
Laypa, Nataliya	10/5/10	0.7	\$ 57.40	SLR	Prepare 10/15 state return for ID
Laypa, Nataliya	10/5/10	1.4	\$ 114.80	SLR	Prepare 10/15 state return for IL
Laypa, Nataliya	10/5/10	1.1	\$ 90.20	SLR	Prepare 10/15 state return for IN
Laypa, Nataliya	10/5/10	0.9	\$ 73.80	SLR	Prepare 10/15 state return for KS
Laypa, Nataliya	10/5/10	1.3	\$ 106.60	SLR	Prepare 10/15 state return for KY
Laypa, Nataliya	10/5/10	0.8	\$ 65.60	SLR	Prepare 10/15 state return for ME
Laypa, Nataliya	10/5/10	0.9	\$ 73.80	SLR	Prepare 10/15 state return for MN
Bonventre, Steven	10/6/10	1.1	\$ 151.80	SLR	Print numerous copies of consolidated federal tax return to attach to state returns, including review listing of returns to prepare/detail review
Byrne, Ryan	10/6/10	3.4	\$ 292.40	SLR	Prepare 505B letters for 22 different jurisdictions
Goldsby, Kurt	10/6/10	0.6	\$ 49.20	SLR	Detroit local return, including 505b letter
Goldsby, Kurt	10/6/10	0.3	\$ 24.60	SLR	Battle Creek local return, including 505b letter
Goldsby, Kurt	10/6/10	0.3	\$ 24.60	SLR	Flint local return, including 505b letter
Goldsby, Kurt	10/6/10	0.3	\$ 24.60	SLR	Grand Rapids local return, including 505b letter
Goldsby, Kurt	10/6/10	0.3	\$ 24.60	SLR	Hamtramck local return, including 505b letter
Goldsby, Kurt	10/6/10	0.6	\$ 49.20	SLR	Lansing local return, including 505b letter
Goldsby, Kurt	10/6/10	0.3	\$ 24.60	SLR	Pontiac local return, including 505b letter
Goldsby, Kurt	10/6/10	0.3	\$ 24.60	SLR	Saginaw local return, including 505b letter
Goldsby, Kurt	10/6/10	0.9	\$ 73.80	SLR	Process local return, Detroit
Goldsby, Kurt	10/6/10	0.6	\$ 49.20	SLR	Process local return, Battle Creek
Goldsby, Kurt	10/6/10	0.4	\$ 32.80	SLR	Process local return, Flint
Goldsby, Kurt	10/6/10	0.6	\$ 49.20	SLR	Process local return, Grand Rapids
Goldsby, Kurt	10/6/10	0.4	\$ 32.80	SLR	Process local return, Hamtramck
Goldsby, Kurt	10/6/10	0.7	\$ 57.40	SLR	Process local return, Lansing
Goldsby, Kurt	10/6/10	0.6	\$ 49.20	SLR	Process local return, Pontiac
Goldsby, Kurt	10/6/10	0.6	\$ 49.20	SLR	Process local return, Saginaw
Goldsby, Kurt	10/6/10	0.4	\$ 32.80	SLR	Process local return, Walker
Laypa, Nataliya	10/6/10	1.8	\$ 147.60	SLR	Prepare 10/15 state return for MO
Laypa, Nataliya	10/6/10	1.6	\$ 131.20	SLR	Prepare 10/15 state return for ND
Laypa, Nataliya	10/6/10	1.2	\$ 98.40	SLR	Prepare 10/15 state return for NE
Laypa, Nataliya	10/6/10	0.7	\$ 57.40	SLR	Prepare 10/15 state return for NH
Laypa, Nataliya	10/6/10	0.6	\$ 49.20	SLR	Prepare 10/15 state return for OR
Laypa, Nataliya	10/6/10	0.9	\$ 73.80	SLR	Prepare 10/15 state return for UT
Laypa, Nataliya	10/6/10	1.2	\$ 98.40	SLR	Prepare 10/15 state return for WI
Rohlig, Scott	10/6/10	1.3	\$ 111.80	SLR	Prepare CA return
Bonventre, Steven	10/7/10	1.2	\$ 165.60	SLR	Detail review of CO consolidated income tax returns
Bonventre, Steven	10/7/10	1.3	\$ 179.40	SLR	Detail review of AZ consolidated income tax returns
Bonventre, Steven	10/7/10	1.6	\$ 220.80	SLR	Detail review of ID consolidated income tax returns
Bonventre, Steven	10/7/10	1.3	\$ 179.40	SLR	Detail review of KY consolidated income tax returns

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	10/8/10	1.8	\$ 248.40	SLR	Detail review of IL 1120 income tax return and NE 1120N income tax return
Bonventre, Steven	10/8/10	1.8	\$ 248.40	SLR	Detail review of OR 20 income tax return and Oregon City (Portland) C20 income tax return
Bonventre, Steven	10/8/10	1.8	\$ 248.40	SLR	Detail review of Missouri City Saint Louis E-234 and Missouri City Kansas City RD-108 tax returns
Bonventre, Steven	10/8/10	1.8	\$ 248.40	SLR	Detail review of Kentucky City Louisville OL-3 income tax return, Kentucky City Warren Net Profit tax return, and Kentucky City Bowling Green net profit tax return
Bonventre, Steven	10/8/10	0.6	\$ 82.80	SLR	Review filing instructions
Bonventre, Steven	10/8/10	1.2	\$ 165.60	SLR	Assist staff in preparation of RI Business Corp, SC C Corp corporate and franchise tax returns
Bonventre, Steven	10/8/10	0.6	\$ 82.80	SLR	Assist staff (Goldsby- PM) in preparation of MI City tax returns due 11/1/10 (Battle Creek, Lansing, Flint, etc.)
Goldsby, Kurt	10/8/10	0.9	\$ 73.80	SLR	Review of 9 local returns: Detroit, Battle Creek, Flint, Grand Rapids, Hamtramck, Lansing, Pontiac, Saginaw and Walker
Laypa, Nataliya	10/8/10	0.6	\$ 49.20	SLR	Prepare Sales and Use tax return for Delaware
Laypa, Nataliya	10/8/10	1.6	\$ 131.20	SLR	Prepare Sales and Use tax returns for Kansas, Illinois, Indiana, Michigan
Laypa, Nataliya	10/8/10	1.9	\$ 155.80	SLR	Prepare Sales and Use tax returns for Missouri, Virginia, New York, Louisiana
Laypa, Nataliya	10/8/10	1.7	\$ 139.40	SLR	Prepare Sales and Use tax returns for Massachusetts, Ohio, Pennsylvania, Wisconsin
McDoniel, Chris	10/8/10	0.6	\$ 64.80	SLR	10/15 Filing requirement analysis
Merkel, Mike	10/8/10	2.6	\$ 676.00	SLR	Review OH city returns in Brook Park, Cleveland (CCA), Columbus, Euclid, Hubbard including corresponding 505b letters
Merkel, Mike	10/8/10	2.2	\$ 572.00	SLR	Review OH city returns in Ontario, Springdale, Warren, Toledo, Akron including corresponding 505b letters
Rohlig, Scott	10/8/10	0.3	\$ 25.80	SLR	Edits for CA return review notes
Merkel, Mike	10/9/10	2.7	\$ 702.00	SLR	Review OH city returns in Blue Ash, Cincinnati, Dayton, Fairfield, Kettering, Lordstown including corresponding 505b letters
Merkel, Mike	10/10/10	2.9	\$ 754.00	SLR	Review OH city returns in Moraine, Norwood, Parma, RITA, Sharonville, Vandalia, Carrollton including corresponding 505b letters
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Detail review of Battle Creek MI income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Detail review of Detroit MI income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Detail review of Flint MI income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Detail review of Grand Rapids MI income tax return
Bonventre, Steven	10/11/10	0.7	\$ 96.60	SLR	Detail review of Hamtramck MI income tax return
Bonventre, Steven	10/11/10	0.4	\$ 55.20	SLR	Detail review of Lansing MI income tax return
Bonventre, Steven	10/11/10	0.4	\$ 55.20	SLR	Detail review of Pontiac MI income tax return
Bonventre, Steven	10/11/10	0.4	\$ 55.20	SLR	Detail review of Saginaw MI income tax return
Bonventre, Steven	10/11/10	0.8	\$ 110.40	SLR	Detail review of Walker MI income tax return
Bonventre, Steven	10/11/10	0.7	\$ 96.60	SLR	Review/respond to Merkel (PM) review notes for OHC Brook Park income tax return
Bonventre, Steven	10/11/10	0.7	\$ 96.60	SLR	Review/respond to Merkel (PM) review notes for OHC Cleveland income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Columbus income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Euclid income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Hubbard income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Springdale income tax return

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Warren income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Toledo income tax return
Bonventre, Steven	10/11/10	0.4	\$ 55.20	SLR	Review/respond to Merkel (PM) review notes for OHC Akron income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Blue Ash income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Cincinnati income tax return
Bonventre, Steven	10/11/10	0.6	\$ 82.80	SLR	Review/respond to Merkel (PM) review notes for OHC Dayton income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC Fairfield income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC Kettering income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC Lordstown income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC Moraine income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC Norwood income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC Parma income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC Rita 27 income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC Sharonville income tax return
Bonventre, Steven	10/11/10	0.3	\$ 41.40	SLR	Review/respond to Merkel (PM) review notes for OHC West Carrollton income tax return
Doot, Brian	10/11/10	0.3	\$ 32.40	SLR	Review Sept 505b letters
Doot, Brian	10/11/10	0.3	\$ 32.40	SLR	Review Sept sales & use tax returns
McDoniel, Chris	10/11/10	3.3	\$ 356.40	SLR	IN Consolidated State return prep
McDoniel, Chris	10/11/10	2.4	\$ 259.20	SLR	NC Consolidated State Return prep
McDoniel, Chris	10/11/10	2.2	\$ 237.60	SLR	NH Consolidated State Return prep
McDoniel, Chris	10/11/10	3.1	\$ 334.80	SLR	MN Consolidated state return prep
Merkel, Mike	10/11/10	0.4	\$ 104.00	SLR	Discuss consolidated apportionment issues with staff to determine proper amounts for returns
Merkel, Mike	10/11/10	0.3	\$ 78.00	SLR	Discuss OH City returns with Zablocki (MLC) including email to team with answers to final returns and filing answers
Merkel, Mike	10/11/10	0.6	\$ 156.00	SLR	Recalculate unitary property, payroll, and sales figures to verify accuracy of apportionment factors on unitary returns
Merkel, Mike	10/11/10	1.6	\$ 416.00	SLR	Review AZ unitary return and 505B letter
Merkel, Mike	10/11/10	1.4	\$ 364.00	SLR	Review Colorado Unitary return and 505B letter
Merkel, Mike	10/11/10	2.1	\$ 546.00	SLR	Review Idaho Unitary return and 505b letter
Merkel, Mike	10/11/10	1.2	\$ 312.00	SLR	Review IL unitary return and 505b letter
Merkel, Mike	10/11/10	2.1	\$ 546.00	SLR	Review Kansas and Wisconsin unitary returns and 505b letters
Merkel, Mike	10/11/10	1.9	\$ 494.00	SLR	Review KY unitary return and 505b letter
Merkel, Mike	10/11/10	1.2	\$ 312.00	SLR	Review Maine unitary return and 505b letter
Merkel, Mike	10/11/10	1.4	\$ 364.00	SLR	Review OR unitary return and 505b letter
Rohlig, Scott	10/11/10	1.8	\$ 154.80	SLR	Making additional edits for CA return review notes
Biggs, Angella	10/12/10	1.2	\$ 96.00	SLR	Update all OH city returns into Caseware
Biggs, Angella	10/12/10	0.9	\$ 72.00	SLR	Review for completeness including attachments while processing AK, AZ, CO state returns

Name	Date	Hours	Amt	Code	Description
Biggs, Angella	10/12/10	0.9	\$ 72.00	SLR	Review for completeness including attachments while processing ID, IL, KY & KS state returns
Biggs, Angella	10/12/10	1.1	\$ 88.00	SLR	Review for completeness including attachments while processing ME, NE, ND, OR & WI state returns
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Cleveland, OH city return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Dayton, OH city return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Hubbard, OH city return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Moraine, OH city return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Parma, OH city return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Springdale, OH city return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Warren, OH city return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Bowling Green return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Louisville return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Warren County return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Kansas city return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing St. Louis return
Biggs, Angella	10/12/10	0.6	\$ 48.00	SLR	Review for completeness including attachments while processing Portland return
Bonventre, Steven	10/12/10	0.8	\$ 110.40	SLR	Detail review of Vermont CO-411 income tax return
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Working with PM tax processing department to paper file all 10/15 tax returns (making edits to transmittal letters, adding state extension copies, etc.)
Bonventre, Steven	10/12/10	1.1	\$ 151.80	SLR	Review/edit/respond to Merkel (PM) review notes for Alaska 04-611 income tax return and North Dakota 40 income tax return
Bonventre, Steven	10/12/10	1.2	\$ 165.60	SLR	Review/edit/respond to Merkel (PM) review notes on Illinois 1120, Nebraska 1120N, and Oregon 20 income tax returns
Bonventre, Steven	10/12/10	0.6	\$ 82.80	SLR	Review/edit/respond to Merkel (PM) review notes on Vermont CO-411 income tax return
Bonventre, Steven	10/12/10	0.9	\$ 124.20	SLR	Detail review of Alaska 04-611 income tax return
Bonventre, Steven	10/12/10	1.1	\$ 151.80	SLR	Detail review of North Dakota 40 income tax return
Bonventre, Steven	10/12/10	0.9	\$ 124.20	SLR	Detail review of Wisconsin franchise tax return
Bonventre, Steven	10/12/10	0.3	\$ 41.40	SLR	Assist PM staff in preparation of California franchise tax return
Bonventre, Steven	10/12/10	0.3	\$ 41.40	SLR	Assist PM staff in preparation of Kansas income tax return
Bonventre, Steven	10/12/10	0.3	\$ 41.40	SLR	Assist PM staff in preparation of Wisconsin franchise tax return
Bonventre, Steven	10/12/10	0.3	\$ 41.40	SLR	Assist PM staff in preparation of Missouri franchise tax return
Bonventre, Steven	10/12/10	0.7	\$ 96.60	SLR	Detail review Illinois 1120
Bonventre, Steven	10/12/10	0.7	\$ 96.60	SLR	Detail review Nebraska 1120N
Bonventre, Steven	10/12/10	0.7	\$ 96.60	SLR	Detail review Oregon 20 income tax return
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review AZ 120
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review CO 112
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review Idaho 41
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review Kentucky 720
Bonventre, Steven	10/12/10	0.7	\$ 96.60	SLR	Detail reviewing Missouri 1120ME

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	10/12/10	0.6	\$ 82.80	SLR	Detail review St. Louis MO E-234 income tax return
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review Missouri Kansas City income tax return
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review Kentucky Bowling Green Net Profit tax return
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review Oregon City C20 income tax return
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review Kentucky Louisville OL-3 income tax return
Bonventre, Steven	10/12/10	0.4	\$ 55.20	SLR	Detail review Warren Net Profit tax return
Merkel, Mike	10/12/10	0.6	\$ 156.00	SLR	Clear MO return notes
Merkel, Mike	10/12/10	1.4	\$ 364.00	SLR	Clear notes on AZ, CA, ID, KY, and ME unitary returns
Merkel, Mike	10/12/10	1.3	\$ 338.00	SLR	Clear notes on Bowling Green, St. Louis, Louisville, Warren, Portland/Multnomah, and Kansas
Merkel, Mike	10/12/10	0.9	\$ 234.00	SLR	Clear notes on NEB, IL and OR unitary returns
Merkel, Mike	10/12/10	1.9	\$ 494.00	SLR	Clear notes on OH city returns (group 2) Blue Ash, Cincinnati, Dayton, Fairfield, Kettering, Lordstown, Moraine, Norwood, Parma, Rita, Sharon, Vandalia, West Carroll
Merkel, Mike	10/12/10	1.7	\$ 442.00	SLR	Clear notes on OH City returns (group 1) Brook Park, Cleveland, Columbus, Euclid, Hubbard, Ontario, Springdale, Warren, Toledo & Akron
Merkel, Mike	10/12/10	0.6	\$ 156.00	SLR	Clear notes on Wisconsin and Kansas unitary returns
Merkel, Mike	10/12/10	1.4	\$ 364.00	SLR	Review & update VT return and 505b letter
Merkel, Mike	10/12/10	2.6	\$ 676.00	SLR	Review MLC AK and ND unitary returns and 505b letters and make changes to returns
Merkel, Mike	10/12/10	2.2	\$ 572.00	SLR	Review MLC St. Louis, Louisville, Warren County, Portland Oregon/Multnomah, Kansas City, and Bowling Green unitary returns and 505b letters
Merkel, Mike	10/12/10	1.7	\$ 442.00	SLR	Review NE unitary return
Rohlig, Scott	10/12/10	2.7	\$ 232.20	SLR	Researching UT return
Rohlig, Scott	10/12/10	2.4	\$ 206.40	SLR	Preparing Utah return
Salvia, Samantha	10/12/10	0.3	\$ 24.60	SLR	505(b) to Sales and Use Tax Returns
Bonventre, Steven	10/13/10	0.8	\$ 110.40	SLR	Review/edit/respond to Merkel review notes for Arizona 120, Colorado 112, Idaho 41, Kentucky 720, and Maine 1120ME income tax returns
Bonventre, Steven	10/13/10	1.8	\$ 248.40	SLR	Meeting with Zablocki (MLC) to review and sign 10/15 tax returns
Bonventre, Steven	10/13/10	1.2	\$ 165.60	SLR	Detail review of NC CD 405/479 income/franchise tax return and MO 1120 income/franchise tax return
Bonventre, Steven	10/13/10	0.6	\$ 82.80	SLR	Detail review of Kansas K-120
Bonventre, Steven	10/13/10	0.4	\$ 27.60	SLR	Assist PM staff in FX changes and 505b attachments including obtaining tax returns from tax processing department
Bonventre, Steven	10/13/10	2.3	\$ 317.40	SLR	Prepare/review MA excise tax returns for REALM, MDC, and MLC (efiling and other)
Bonventre, Steven	10/13/10	2.1	\$ 289.80	SLR	Detail review of Indiana IT-20 and Minnesota MN M4 income tax returns
Bonventre, Steven	10/13/10	1.8	\$ 248.40	SLR	Detail review and follow up w/ Merkel (PM) notes on Missouri 1120 income tax return
Bonventre, Steven	10/13/10	0.8	\$ 110.40	SLR	Prepare/review/respond to Merkel (PM) review notes on REALM Elyria (RITA) and OHC Toledo income tax returns
Bonventre, Steven	10/13/10	1.1	\$ 151.80	SLR	Review/edit/respond to Merkel (PM) review notes for NC CD 405/479, Indiana IT-20, and Minnesota MN M4 income tax returns
Bonventre, Steven	10/13/10	0.9	\$ 124.20	SLR	Research NJ CBT-100 final return regulations and MA combined filing requirements (worldwide election vs. affiliated entity election)
Bonventre, Steven	10/13/10	0.2	\$ 27.60	SLR	Review/ respond to Merkel (PM) review notes on Saint Louis Missouri tax return
Bonventre, Steven	10/13/10	0.2	\$ 27.60	SLR	Review/respond to Merkel (PM) review notes on Missouri Kansas City RD-108 income tax return

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	10/13/10	0.2	\$ 27.60	SLR	Review/respond to Merkel (PM) review notes on Kentucky Bowling Green income tax return
Bonventre, Steven	10/13/10	0.2	\$ 27.60	SLR	Review/respond to Merkel (PM) review notes on Oregon City C20 income tax return
Bonventre, Steven	10/13/10	0.2	\$ 27.60	SLR	Review/respond to Merkel (PM) review notes on Kentucky Louisville OL-3 income tax return
Bonventre, Steven	10/13/10	0.1	\$ 13.80	SLR	Review/respond to Merkel (PM) review notes on Warren net profits tax return
Eckles, Jeff	10/13/10	0.5	\$ 195.00	SLR	Discussion with Zablocki (MLC) re state and local tax returns due on 10-15-10.
Merkel, Mike	10/13/10	0.4	\$ 104.00	SLR	Assist staff with preparation of MO Franchise tax return for a separate return in a consolidated setting
Merkel, Mike	10/13/10	1.3	\$ 338.00	SLR	Clear IN and MN unitary return notes
Merkel, Mike	10/13/10	0.4	\$ 104.00	SLR	Clear notes on REALM RITA and Toledo returns
Merkel, Mike	10/13/10	2.6	\$ 676.00	SLR	Research application of minimum fees, sales apportionment factor rules, and new combined entity reporting rules in Massachusetts
Merkel, Mike	10/13/10	1.6	\$ 416.00	SLR	Research Utah combined return requirements and what members are includible
Merkel, Mike	10/13/10	0.7	\$ 182.00	SLR	Review REALM Toledo and RITA OH returns and 505b letters
Merkel, Mike	10/13/10	1.3	\$ 338.00	SLR	Review ENCORE NJ and PA returns and 505b letters
Merkel, Mike	10/13/10	1.9	\$ 494.00	SLR	Review IN and MN unitary returns and 505b letters
Merkel, Mike	10/13/10	1.1	\$ 286.00	SLR	Review MLC North Carolina return and 505b letters and clear notes
Merkel, Mike	10/13/10	0.6	\$ 156.00	SLR	Review NY notices from Stub A returns and discuss with Zablocki (MLC) including providing a copy of the prior period returns filed by GM
Rohlig, Scott	10/13/10	3.3	\$ 283.80	SLR	Researching MA return
Rohlig, Scott	10/13/10	3.4	\$ 292.40	SLR	Preparing MA return
Biggs, Angella	10/14/10	0.9	\$ 72.00	SLR	Review for completeness including attachments while processing NH state return
Biggs, Angella	10/14/10	1.1	\$ 88.00	SLR	Review for completeness including attachments while processing CA State Return
Biggs, Angella	10/14/10	0.9	\$ 72.00	SLR	Review for completeness including attachments while processing TN State Return
Biggs, Angella	10/14/10	0.9	\$ 72.00	SLR	Review for completeness including attachments while processing VA State Return
Biggs, Angella	10/14/10	1.3	\$ 104.00	SLR	Finalize Environmental NJ & PA returns
Biggs, Angella	10/14/10	1.1	\$ 88.00	SLR	Finalize Remediation & Liability OH return
Bonventre, Steven	10/14/10	1.6	\$ 220.80	SLR	Detail review/response to Merkel (PM) notes for REALM MA 355, MLCS Distribution MA 355, and MLC 355U excise tax returns
Bonventre, Steven	10/14/10	2.1	\$ 289.80	SLR	Review/edit/respond to Merkel review notes for ENCORE NJ CBT-100 and PA RCT-101 income tax returns and researching and reviewing Massachusetts efile
Bonventre, Steven	10/14/10	2.6	\$ 358.80	SLR	Detail review of NH 1120 and CA 100 franchise tax returns
Bonventre, Steven	10/14/10	2.3	\$ 317.40	SLR	Review/edit/respond to Merkel (PM) review notes on NH 1120 and CA 100 franchise tax returns. Also, issues with Prosystem FX in entity tax flowing, proper apportionments, etc. for CA 100 tax return
Bonventre, Steven	10/14/10	0.4	\$ 55.20	SLR	Assist PM staff in making changes to CA 100 and MA 355U tax returns
Bonventre, Steven	10/14/10	1.6	\$ 220.80	SLR	Meeting with Zablocki (MLC) answering questions, making copies, etc. while signing remaining 10/15 tax returns
Bonventre, Steven	10/14/10	0.7	\$ 96.60	SLR	Researching Utah filing requirement (all sub entities vs. specific members)

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	10/14/10	0.9	\$ 124.20	SLR	Reviewing and answering Merkel (PM) review notes for Utah TC-20 franchise tax return
Bonventre, Steven	10/14/10	1.2	\$ 165.60	SLR	Prosystem FX necessity- going through each individual sub entity in Utah forms to populate appropriate schedule for franchise tax return
Caston, Luci	10/14/10	0.4	\$ 32.00	SLR	Final review and delivery of certified MLC tax returns (9 total)
Crist, Liz	10/14/10	1.2	\$ 96.00	SLR	Final completeness review and delivery of certified state tax returns (12 total)
Eckles, Jeff	10/14/10	1.9	\$ 741.00	SLR	Review and sign state and local tax returns due 10-15-10.
Gove, Veronica	10/14/10	1.6	\$ 128.00	SLR	Prepare tax certified mailing & receipt cards for state returns
Gove, Veronica	10/14/10	0.7	\$ 56.00	SLR	Perform certain validation procedures for state tax return filings
Gove, Veronica	10/14/10	2.2	\$ 176.00	SLR	Process signature pages of each tax return that have been signed by MLC & Eckles (PM) (58 total)
Merkel, Mike	10/14/10	2.3	\$ 598.00	SLR	Clear CA notes for unitary return
Merkel, Mike	10/14/10	0.7	\$ 182.00	SLR	Clear TN and VA combined return notes
Merkel, Mike	10/14/10	2.6	\$ 676.00	SLR	Research combined return with Massachusetts
Merkel, Mike	10/14/10	0.6	\$ 156.00	SLR	Research NJ final return process
Merkel, Mike	10/14/10	2.4	\$ 624.00	SLR	Resolve issues with minimum fees and inclusion of all entities in Utah returns
Merkel, Mike	10/14/10	0.9	\$ 234.00	SLR	Review and update MLC Distribution MA 355 return
Merkel, Mike	10/14/10	0.9	\$ 234.00	SLR	Review and update REALM MA 355 return
Rohlig, Scott	10/14/10	2.1	\$ 180.60	SLR	Researching NH return
Schultz, Brian	10/14/10	0.2	\$ 42.00	SLR	CA Consolidated tax return review
Eckles, Jeff	10/15/10	0.4	\$ 156.00	SLR	Review and sign state and local tax returns due 10-15-10.
Gove, Veronica	10/15/10	0.8	\$ 64.00	SLR	Assist with Kunkel (PM) final completeness review and processing state returns for delivery
Gove, Veronica	10/15/10	0.9	\$ 72.00	SLR	Verify correct data TaxTrax coversheet & Eckles (PM) checklist
Gove, Veronica	10/15/10	0.9	\$ 72.00	SLR	Update Tax Tracking schedules
Gove, Veronica	10/15/10	0.4	\$ 32.00	SLR	Final completeness review and forwarding additional returns for MA, NH, CA and UT
Kunkel, Sharon	10/15/10	0.4	\$ 32.00	SLR	Assist in final completeness review and delivery of tax returns
Merkel, Mike	10/15/10	2.9	\$ 754.00	SLR	Final review of REALM, MLCS Dist. And MLC MA form 355's and preparation of unitary MA 355U and efilng
Merkel, Mike	10/15/10	2.8	\$ 728.00	SLR	Phone Call with CCH to trouble shoot unitary filing rejection
Merkel, Mike	10/15/10	2.8	\$ 728.00	SLR	Update all 80 returns to change setting to qualify for MA efilng
Merkel, Mike	10/15/10	2.9	\$ 754.00	SLR	Additional call with CCH/FX to finalize efilng issues and electronic export of return
Rohlig, Scott	10/15/10	2.3	\$ 197.80	SLR	Preparing NH return
Rohlig, Scott	10/15/10	2.7	\$ 232.20	SLR	Making edits for NH return review notes
Bonventre, Steven	10/18/10	0.4	\$ 55.20	SLR	Supervise/assist staff in preparing Montana License Tax, New Mexico Income/Franchise and New York City Income tax returns
Merkel, Mike	10/18/10	2.7	\$ 702.00	SLR	Review September Sales/use tax returns and 505b letters for DE, IL, IN, KS(2), LA(4), MA, MI, MO(3), NY, OH, PA, VA, WI
Merkel, Mike	10/18/10	0.2	\$ 52.00	SLR	Review NJ sales tax return and 505b letter
Merkel, Mike	10/19/10	0.1	\$ 26.00	SLR	Discuss sales/use tax returns and additional states we can withdraw from in the following month
Merkel, Mike	10/19/10	1.9	\$ 494.00	SLR	Clear efilng items on the MA efiled unitary return.
Ornes, Spencer	10/19/10	2.3	\$ 188.60	SLR	Input Montana state return information
Rohlig, Scott	10/19/10	1.6	\$ 137.60	SLR	Researching Montana return
Merkel, Mike	10/20/10	0.3	\$ 78.00	SLR	Re-export MA return for efilng now that CCH fixed the software bugs that was switching names between entities
Rohlig, Scott	10/20/10	1.2	\$ 103.20	SLR	Prepare Montana return
Rohlig, Scott	10/21/10	0.9	\$ 77.40	SLR	Research re Iowa return
Rohlig, Scott	10/21/10	2.2	\$ 189.20	SLR	Prepare Iowa return

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	10/26/10	0.4	\$ 55.20	SLR	Follow up on MI City returns including finalizing 505b letters to send to processing dept
Bonventre, Steven	10/26/10	0.4	\$ 55.20	SLR	Determining appropriate attachment and completing for Detroit City tax return
McDoniel, Chris	10/26/10	1.3	\$ 140.40	SLR	MBT - Single company pro-formas
Merkel, Mike	10/26/10	2.8	\$ 728.00	SLR	Review Hamtramck, Lansing, Pontiac, Saginaw, Walker, and Detroit returns, 505b letters, and clear notes on all city returns.
Merkel, Mike	10/26/10	0.8	\$ 208.00	SLR	Review Battle Creek, Flint, and Grand Rapids returns
Merkel, Mike	10/26/10	1.3	\$ 338.00	SLR	Update all the 505b letters for MI cities
Bonventre, Steven	10/27/10	0.6	\$ 82.80	SLR	Discussion with PM processing department to ensure returns complete for Zablocki (MLC) signing
McDoniel, Chris	10/27/10	1.8	\$ 194.40	SLR	MBT - Single Company pro-formas
Merkel, Mike	10/27/10	0.9	\$ 234.00	SLR	Gather apportionment work papers and Michigan city returns for Rick Zablocki to sign.
Bonventre, Steven	10/28/10	0.4	\$ 55.20	SLR	Follow with Zablocki (MLC) re Texas sales apportionment for dealerships
Merkel, Mike	10/28/10	1.3	\$ 338.00	SLR	Add locations of property for dealerships to apportionment workpaper for Zablocki (MLC) and forward for GM's preparation of the TX return
Merkel, Mike	10/28/10	0.3	\$ 78.00	SLR	Discuss apportionment, MBT information needed from A period return, and structuring of sales transactions to avoid MBT with Zablocki (MLC)
Rohlig, Scott	10/28/10	2.4	\$ 206.40	SLR	Research & Prepare NY State return
Rohlig, Scott	10/28/10	1.9	\$ 163.40	SLR	Research New York City return
Bonventre, Steven	10/29/10	1.3	\$ 179.40	SLR	Assist staff in preparing MI Business Tax return and e-filing requirements including follow up with processing re all returns filed prior to 9/30
Gove, Veronica	10/29/10	0.4	\$ 32.00	SLR	Final completeness review and forwarding Iowa Form IA 1120 to client for signature to be processed by Nov 1st
Gove, Veronica	10/29/10	1.6	\$ 128.00	SLR	Final completeness review and forwarding 9 signed city returns via certified mail - (return receipt requested for timely filing prior to 11/1/10 due date)
McDoniel, Chris	10/29/10	2.1	\$ 226.80	SLR	MBT - UBG list of entities not included in return
McDoniel, Chris	10/29/10	2.2	\$ 237.60	SLR	MBT - UBG update of entities included in filing
Merkel, Mike	10/29/10	1.6	\$ 416.00	SLR	Review and update Iowa return including 505b letter
Rohlig, Scott	10/29/10	1.3	\$ 111.80	SLR	Prepare New York City return
Williams, Shelia	10/29/10	0.7	\$ 56.00	SLR	Enter IA 1120 into Caseware file
Merkel, Merkel	11/1/10	0.6	\$ 156.00	SLR	Review NY filing requirements and return grouping
Merkel, Merkel	11/1/10	0.2	\$ 52.00	SLR	Advise staff on changes to be made to meet various state filing requirements
Merkel, Merkel	11/1/10	1.4	\$ 364.00	SLR	Review NYC consolidated return
Merkel, Merkel	11/1/10	2.1	\$ 546.00	SLR	Final review NY consolidated return & 505b letter including updates for processing
Merkel, Merkel	11/1/10	1.6	\$ 416.00	SLR	Review MT consolidated return & 505B letters including updates for processing
Rohlig, Scott	11/1/10	1.7	\$ 146.20	SLR	Follow up/edit/respond re manager review notes on MLC NY State return
Rohlig, Scott	11/1/10	0.9	\$ 77.40	SLR	Follow up/edit/respond re manager review notes on MLC NY City return
Rohlig, Scott	11/2/10	1.3	\$ 111.80	SLR	Follow up/edit/respond re manager review notes on MLC NY State return
Rohlig, Scott	11/2/10	0.9	\$ 77.40	SLR	Follow up/edit/respond re manager review notes on MT return
Rohlig, Scott	11/2/10	0.8	\$ 68.80	SLR	Follow up/edit/respond re manager review notes on MLC NY City return
Biggs, Angella	11/3/10	0.9	\$ 72.00	SLR	Final completeness review and processing 2009 forms NY CT3A

Name	Date	Hours	Amt	Code	Description
Biggs, Angella	11/3/10	0.6	\$ 48.00	SLR	Final completeness review and processing 2009 forms NY NYC 3A
Biggs, Angella	11/3/10	0.4	\$ 32.00	SLR	Final completeness review and processing 2009 forms MT CLT4
Biggs, Angella	11/3/10	0.7	\$ 56.00	SLR	Processed proformas of fed returns for NY
Biggs, Angella	11/3/10	0.3	\$ 24.00	SLR	Completed consolidated fed for MT
Eckles, Jeff	11/3/10	0.2	\$ 78.00	SLR	Review 2009 state income tax returns
Ornes, Spencer	11/3/10	3.8	\$ 311.60	SLR	Prepare MBT attachments support for record retention
Rohlig, Scott	11/3/2010	0.3	\$ 25.80	SLR	Final edits to NY State return
Gove, Veronica	11/8/10	0.2	\$ 16.00	SLR	Final completeness review and processing of NY forms CT3 & 3A
Gove, Veronica	11/8/10	0.2	\$ 16.00	SLR	Final completeness review and processing of MT form CLT-4
McDoniel, Chris	11/10/10	1.1	\$ 118.80	SLR	Prepare MBT - Single Company Pro-formas
Bonventre, Steven	11/11/10	0.3	\$ 41.40	SLR	Review tax calendar and state returns to ensure all 11/15 & 12/15 deadlines will be met
McDoniel, Chris	11/11/10	1.6	\$ 172.80	SLR	Prepare MBT - Single Company pro-formas
Bonventre, Steven	11/12/10	0.2	\$ 27.60	SLR	Obtain tax return listing from PM processing department and access status
Doot, Brian	11/12/10	1.6	\$ 172.80	SLR	Prepare MLC sales and use tax returns
Doot, Brian	11/12/10	0.7	\$ 75.60	SLR	Preparation of withdrawal letters to DE, IL, KS, MA, MO
Laypa, Nataliya	11/12/10	1.6	\$ 131.20	SLR	Prepare Sales/Use tax return for LA, MA, PA & OH
McDoniel, Chris	11/13/10	2.8	\$ 302.40	SLR	Prepare MBT - UBG Form 4580
McDoniel, Chris	11/13/10	2.9	\$ 313.20	SLR	Prepare MBT - UBG Form 4580 General Information
Laypa, Nataliya	11/15/10	1.8	\$ 147.60	SLR	Prepare Sales/Use tax returns for DE, IL, IN, MI
Laypa, Nataliya	11/15/10	1.4	\$ 114.80	SLR	Prepare Sales/Use tax returns for MO, VA, WI
Laypa, Nataliya	11/15/10	0.8	\$ 65.60	SLR	Prepare Sales/Use tax returns for KS, NY
McDoniel, Chris	11/15/10	2.8	\$ 302.40	SLR	Prepare MBT UBG Apportionment
McDoniel, Chris	11/15/10	2.4	\$ 259.20	SLR	Assemble Single company pro-formas for MBT
Strycharz, Jonathan	11/15/10	1.0	\$ 100.00	SLR	Finalize October sales/use tax returns and submit for processing
Biggs, Angella	11/16/10	1.1	\$ 88.00	SLR	Final completeness review and processing monthly/quarterly returns for 1
Bonventre, Steven	11/16/10	0.6	\$ 82.80	SLR	Resolving staff questions related to preparation of Michigan MBT return
McDoniel, Chris	11/16/10	2.8	\$ 302.40	SLR	MBT - Preparing list of entities not included in current year return for Form 4580
McDoniel, Chris	11/16/10	3.3	\$ 356.40	SLR	MBT - Preparing single company 4700 (gross receipts worksheet) for UBG return
Merkel, Merkel	11/16/10	2.6	\$ 676.00	SLR	Review/update October sales/use tax returns & 505b letter for Caddo LA (2), Delaware, IL, IN, KS (2), LA (2), MA, MI, MO (2), NY, OH, PA, VA, & WI
Merkel, Merkel	11/16/10	0.3	\$ 78.00	SLR	Calculate DE payment due 12/1 and Calc and email to Zablocki (MLC)
McDoniel, Chris	11/17/10	2.9	\$ 313.20	SLR	MBT - Preparing single company 4700 (gross receipts worksheet) for UBG return
McDoniel, Chris	11/17/10	4.7	\$ 507.60	SLR	MBT - Preparing single company 4746 (Business Income worksheet) for UBG
Bonventre, Steven	11/18/10	0.8	\$ 110.40	SLR	Resolving staff questions related to preparation of Michigan MBT return
Bonventre, Steven	11/18/10	0.4	\$ 55.20	SLR	Detail review (partial) of Michigan Business Tax return
McDoniel, Chris	11/18/10	2.1	\$ 226.80	SLR	MBT - Assembling Single company 4700's and 4746's for UBG return
McDoniel, Chris	11/18/10	3.2	\$ 345.60	SLR	MBT - Preparation of 4567 for UBG Return
Merkel, Merkel	11/18/10	0.2	\$ 52.00	SLR	Calls to DE Secretary of State for follow up related to 3rd quarter estimate due for DE Franchise Tax
Bonventre, Steven	11/19/10	2.3	\$ 317.40	SLR	Detail review of Michigan Business Tax return - Data input
Bonventre, Steven	11/19/10	2.1	\$ 289.80	SLR	Detail review of Michigan Business Tax return - Main body
Bonventre, Steven	11/19/10	2.4	\$ 331.20	SLR	Detail review of Michigan Business Tax return - Supporting schedules

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	11/19/10	1.9	\$ 262.20	SLR	Detail review of Michigan Business Tax return- Supporting statements
Bonventre, Steven	11/22/10	0.4	\$ 55.20	SLR	Additional detail review of Michigan Business Tax return
Bonventre, Steven	11/23/10	0.6	\$ 82.80	SLR	Review files for status update
Brown, Aaron	11/23/10	0.7	\$ 57.40	SLR	Assist Doot (PM) with preparation of withdrawal letters for DE, IL, KS, MA, MO
Doot, Brian	11/23/10	1.4	\$ 151.20	SLR	Finalize/send withdrawal letters to DE, IL, KS, MA, MO
Laypa, Nataliya	11/24/10	2.9	\$ 237.80	SLR	Finalize State returns for MO, DE, MA
Ornes, Spencer	11/24/10	3.4	\$ 278.80	SLR	Review of completeness of supporting documentation of all state & local/franchise tax filings including identifying all final open items
Kuchera, Barb	11/25/10	0.2	\$ 16.00	SLR	Final completeness review and processing of state returns
Bonventre, Steven	11/29/10	2.8	\$ 386.40	SLR	Final detail review of Michigan Business Tax return
Bonventre, Steven	11/29/10	0.8	\$ 110.40	SLR	Review final changes re Michigan Business Tax return
Laypa, Nataliya	11/29/10	1.7	\$ 139.40	SLR	Finalizing State Returns for IL, KS
Bonventre, Steven	12/1/10	1.9	\$ 262.20	SLR	Reviewing all returns filed by PM to create a list of expected refunds as requested by Zablocki (MLC)
Bonventre, Steven	12/1/10	0.4	\$ 55.20	SLR	Research on industrial personal property tax credit
Bonventre, Steven	12/2/10	0.9	\$ 124.20	SLR	Michigan Business tax return changes and updating per R. Zablocki (MLC)
Bonventre, Steven	12/3/10	2.3	\$ 317.40	SLR	Compare/review PM final returns to MLC withdrawal schedule
Laypa, Nataliya	12/6/10	0.4	\$ 32.80	SLR	Prepare Sales/Use tax return for IN
Laypa, Nataliya	12/6/10	0.6	\$ 49.20	SLR	Prepare Sales/Use tax return for MI
Laypa, Nataliya	12/6/10	0.3	\$ 24.60	SLR	Prepare Sales/Use tax return for VA
Laypa, Nataliya	12/6/10	0.7	\$ 57.40	SLR	Prepare Sales/Use tax return for WI
Laypa, Nataliya	12/6/10	0.3	\$ 24.60	SLR	Prepare Sales/Use tax return for LA
Laypa, Nataliya	12/6/10	0.6	\$ 49.20	SLR	Prepare Sales/Use tax return for PA
Laypa, Nataliya	12/6/10	0.7	\$ 57.40	SLR	Prepare Sales/Use tax return for NY
Laypa, Nataliya	12/6/10	0.4	\$ 32.80	SLR	Prepare Sales/Use tax return for OH
Doot, Brian	12/7/10	1.7	\$ 183.60	SLR	Review Nov 505b letters re sales & use tax returns for IL, LA, MA, MI, NY and PA
Laypa, Nataliya	12/9/10	1.4	\$ 114.80	SLR	Finalize/process November sales tax returns
Merkel, Mike	12/9/10	1.9	\$ 494.00	SLR	Review November sales/use tax returns for Caddo (2), IN, LA (2), MI, NY, OH, PA, VI, and WI
Merkel, Mike	12/9/10	0.3	\$ 78.00	SLR	Review withdrawal letters/forms for KS and DE
Merkel, Mike	12/11/10	2.7	\$ 702.00	SLR	Review 4700 Worksheets for first half of entities included in the unitary MBT return
Bonventre, Steven	12/13/10	1.9	\$ 262.20	SLR	Review/respond to Merkel (PM) review notes on MI Business Tax return
Bonventre, Steven	12/13/10	0.4	\$ 55.20	SLR	Obtain new GM documents from Zablocki (MLC) necessary to file MBT return
Bonventre, Steven	12/13/10	0.6	\$ 82.80	SLR	Research MBT Form 4577 requirements
Bonventre, Steven	12/13/10	0.8	\$ 110.40	SLR	Attach MBT documents and ensuring return e-files in Prosystem FX
Merkel, Mike	12/13/10	0.6	\$ 156.00	SLR	Review 2009 disposal report and application to MBT return for Investment Tax Credit recapture
Merkel, Mike	12/13/10	2.6	\$ 676.00	SLR	Review remainder of 4700 forms for unitary MBT return
Bonventre, Steven	12/14/10	2.3	\$ 317.40	SLR	Preparation (partial) of MI Business Tax Investment Tax Credit recapture by reviewing MLC disposal listing, separating by yr, and completing forms 4570 & 4585
Bonventre, Steven	12/15/10	1.9	\$ 262.20	SLR	Complete MI Business Tax Investment Tax Credit recapture by reviewing MLC disposal listing, separating by yr, and completing forms 4570 and 4585
Bonventre, Steven	12/15/10	2.4	\$ 331.20	SLR	Review/respond to Merkel (PM) review notes related to gross receipts portion of MI Business Tax Return

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	12/15/10	1.9	\$ 262.20	SLR	Review/respond to Merkel (PM) review notes related to business income portion of MI Business Tax Return
Gove, Vera	12/15/10	0.4	\$ 32.00	SLR	Final completeness review and processing of state returns
Merkel, Mike	12/15/10	1.8	\$ 468.00	SLR	Additional review of MBT return
Merkel, Mike	12/15/10	1.8	\$ 468.00	SLR	Finalize review of MBT Forms 4700 for each entity including; review property tax credit, review apportionment, update for non-MI sales and update ITC recapture
Merkel, Mike	12/15/10	2.4	\$ 624.00	SLR	Review of Forms 4580 for each member of the unitary MBT return
Merkel, Mike	12/15/10	2.4	\$ 624.00	SLR	Review of Forms 4746 for each member of the unitary MBT return
Merkel, Mike	12/15/10	3.1	\$ 806.00	SLR	Review MBT business income calculations for each entity included in the return
Bonventre, Steven	12/16/10	2.6	\$ 358.80	SLR	Edits to Michigan Business Tax return based on Merkel (PM) review notes
Bonventre, Steven	12/16/10	0.6	\$ 82.80	SLR	Communication to processing dept to finalize Michigan Business Tax return
Bonventre, Steven	12/16/10	0.6	\$ 82.80	SLR	Planning and coordination re Zablocki (MLC) work activities at PM offices
Bonventre, Steven	12/16/10	1.8	\$ 248.40	SLR	Meeting with Zablocki (MLC) to answer questions from his review of Michigan Business Tax return
Merkel, Mike	12/16/10	0.4	\$ 104.00	SLR	Clear remaining tax review notes re state filings
Bonventre, Steven	12/17/10	1.1	\$ 151.80	SLR	Research small business credit (MCL 208.1414)
Bonventre, Steven	12/17/10	2.9	\$ 400.20	SLR	Edits to Michigan Business Tax return per Zablocki (MLC)
Bonventre, Steven	12/17/10	0.6	\$ 82.80	SLR	Communications to processing dept re efile Michigan Business Tax return
Eckles, Jeff	12/17/10	0.9	\$ 351.00	SLR	Review of 2009 Michigan Business Tax return and related research into various tax matters
Bonventre, Steven	12/20/10	1.1	\$ 151.80	SLR	Create MBT detail workpaper for ITC credit as requested by Zablocki (MLC)
Crist, Liz	12/20/10	0.6	\$ 48.00	SLR	Final completeness review and processing returns to Dept of Treasury
Bonventre, Steven	1/3/11	0.600	\$ 82.80	SLR	Discussion w/ processing department to complete CD of all returns filed by PM for MLC - requested by Zablocki (MLC)
Bonventre, Steven	1/3/11	0.800	\$ 110.40	SLR	Create list for processing dept to complete CD to send to Zablocki (MLC) of all returns processed by PM
Colella, Mike	1/3/11	0.100	\$ 41.50	SLR	Review status update
Biggs, Angella	1/4/11	0.400	\$ 32.00	SLR	Prepare tax return CD's (work product) for MLC for AK, AZ
Biggs, Angella	1/4/11	0.300	\$ 24.00	SLR	Prepare tax return CD's (work product) for MLC for CO, ID & KY
Biggs, Angella	1/4/11	0.400	\$ 32.00	SLR	Prepare tax return CD's (work product) for MLC for ME, MT & NE
Biggs, Angella	1/4/11	0.600	\$ 48.00	SLR	Prepare tax return CD's (work product) for MLC for NY & NYC
Biggs, Angella	1/4/11	0.900	\$ 72.00	SLR	Prepare tax return CD's (work product) for MLC for CA
Biggs, Angella	1/4/11	0.300	\$ 24.00	SLR	Prepare tax return CD's (work product) for MLC for WA
Biggs, Angella	1/4/11	0.800	\$ 64.00	SLR	Prepare tax return CD's (work product) for MLC for OR, IN & Warren Cnty
Biggs, Angella	1/4/11	0.600	\$ 48.00	SLR	Prepare tax return CD's (work product) for MLC for Detroit
Biggs, Angella	1/4/11	0.700	\$ 56.00	SLR	Prepare tax return CD's (work product) for MLC for KS & Kansas City
Biggs, Angella	1/4/11	0.900	\$ 72.00	SLR	Prepare tax return CD's (work product) for MLC for MN, MO & St. Louis
Biggs, Angella	1/4/11	0.400	\$ 32.00	SLR	Prepare tax return CD's (work product) for MLC for NH, Portland
Bonventre, Steven	1/4/11	0.600	\$ 82.80	SLR	Respond to Zablocki (MLC) questions re MBT apportionment
Biggs, Angella	1/5/11	0.800	\$ 64.00	SLR	Prepare tax return CD's (work product) for MLC for TN, UT & VA
Biggs, Angella	1/5/11	0.700	\$ 56.00	SLR	Prepare tax return CD's (work product) for MLC for CT, FL
Biggs, Angella	1/5/11	1.300	\$ 104.00	SLR	Prepare tax return CD's (work product) for MLC for MI
Biggs, Angella	1/5/11	0.800	\$ 64.00	SLR	Prepare tax return CD's (work product) for MLC for MS, MN & RI
Biggs, Angella	1/5/11	0.600	\$ 48.00	SLR	Prepare tax return CD's (work product) for MLC for SC & WV

Name	Date	Hours	Amt	Code	Description
Biggs, Angella	1/5/11	0.600	\$ 48.00	SLR	Prepare tax return CD's (work product) for MLC for AL, GA, IA & MA
Biggs, Angella	1/5/11	0.400	\$ 32.00	SLR	Prepare tax return CD's (work product) for MLC for NC, Akron, Blue Ash & Brook Park
Biggs, Angella	1/5/11	0.900	\$ 72.00	SLR	Prepare tax return CD's (work product) for MLC for OH
Bonventre, Steven	1/5/11	0.400	\$ 55.20	SLR	Efile/process CDs of returns to Zablocki (MLC), including miscellaneous questions from processing dept
Eckles, Jeff	1/5/11	0.600	\$ 234.00	SLR	Sign client copies of 2009 tax returns
Biggs, Angella	1/6/11	0.800	\$ 64.00	SLR	Prepare tax return CD's (work product) for MLC for VT, DC & DE
Biggs, Angella	1/6/11	0.700	\$ 56.00	SLR	Prepare tax return CD's (work product) for MLC for HI, KY & LA
Biggs, Angella	1/6/11	0.600	\$ 48.00	SLR	Prepare tax return CD's (work product) for MLC for MD, NJ & OK
Biggs, Angella	1/6/11	0.800	\$ 64.00	SLR	Prepare tax return CD's (work product) for MLC for PA
Biggs, Angella	1/6/11	0.900	\$ 72.00	SLR	Prepare tax return CD's (work product) for MLC for REMEDIATION & LIABILITY MANAGEMENT MA
Biggs, Angella	1/6/11	0.700	\$ 56.00	SLR	Prepare tax return CD's (work product) for MLC for PA
Biggs, Angella	1/6/11	0.900	\$ 72.00	SLR	Prepare tax return CD's (work product) for MLC for MLC CARS HOLDING OVERSEAS GA
Biggs, Angella	1/6/11	0.900	\$ 72.00	SLR	Prepare tax return CD's (work product) for MLC for MLC ENVIRONMENTAL CORPORATE REMEDIATION OK, NJ & PA
Biggs, Angella	1/6/11	0.700	\$ 56.00	SLR	Prepare tax return CD's (work product) for MLC for MLCS DISTRIBUTION CORP AL, LA, MA, MS, MO, NJ, OK & PA
Biggs, Angella	1/6/11	0.600	\$ 48.00	SLR	Prepare tax return CD's (work product) for MLC for MOTOR ENTERPRISES MO
Bonventre, Steven	1/6/11	1.900	\$ 262.20	SLR	Review processing folders to ensure correct returns included and that all returns are security-enabled
Bonventre, Steven	1/7/11	0.200	\$ 27.60	SLR	Follow up on deliverables of CD for Zablocki (MLC)
Doot, Brian	1/10/11	1.700	\$ 183.60	SLR	Review sales/use tax returns for the following states: DE, IL, MA, MI, OH & NY
Laypa, Nataliya	1/10/11	2.200	\$ 180.40	SLR	Prepare sales/use tax returns for IN, MI, VA, NY, LA
Laypa, Nataliya	1/10/11	0.900	\$ 73.80	SLR	Prepare sales/use tax returns for NJ, PA, OH, WI
Laypa, Nataliya	1/10/11	0.300	\$ 24.60	SLR	Prepare MI Summary
Laypa, Nataliya	1/11/11	0.400	\$ 32.80	SLR	Complete Annual MI Form 165
Laypa, Nataliya	1/12/11	0.600	\$ 49.20	SLR	Prepare NY Refund Claim, Form AU-11
Bonventre, Steven	1/13/11	0.200	\$ 27.60	SLR	Updates & emails re property tax returns, extensions, and pro formas for 2011
Laypa, Nataliya	1/17/11	2.400	\$ 196.80	SLR	Revisions to December sales tax returns and on 505b letters
Merkel, Mike	1/17/11	1.100	\$ 286.00	SLR	Review Dec Sales/Use tax returns Caddo (2), LA 92), IN, MI, NY NJ, OH, PA, VA, WI
Merkel, Mike	1/17/11	0.600	\$ 156.00	SLR	Review NY refund claim and update
Bonventre, Steven	1/19/11	0.400	\$ 55.20	SLR	Discussion w/ PM processing dept to determine best way to create 2011 return calendar
Bonventre, Steven	1/19/11	0.200	\$ 27.60	SLR	Review calendar to begin looking at 2011 scheduling
Merkel, Mike	1/19/11	0.700	\$ 182.00	SLR	Update tax calendars for 4th quarter filings requested by Zablocki
Eckles, Jeff	1/21/11	0.300	\$ 117.00	SLR	Discussion w/ Zablocki re form 1099 filing requirements.
Bonventre, Steven	1/22/11	0.400	\$ 55.20	SLR	Review 2010 calendar to finalize returns that need to be deleted from Firm Flow system
Bonventre, Steven	1/29/11	0.600	\$ 82.80	SLR	2010 final return deletion follow-up including reviewing calendar for proper deletion from Firm Flow
Laypa, Nataliya	1/29/11	0.700	\$ 57.40	SLR	Prepare January sales tax 505(b) letters
Bonventre, Steven	1/31/11	0.400	\$ 55.20	SLR	Review MBT return to ensure same processing as original return filed (rec'd notice from State of MI due to FX version).
Gove, Veronica	2/1/2011	0.600	\$ 48.00	SLR	Final completeness & process Form MI 4567
Bonventre, Steven	2/3/2011	0.600	\$ 82.80	SLR	Review differences between 2010 and 2011 Firm Flow report to create 2011 calendar for entity tax returns

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	2/4/2011	0.400	\$ 55.20	SLR	Review differences between 2010 and 2011 Firm Flow report to create 2011 calendar for entity tax returns
Bonventre, Steven	2/7/2011	2.600	\$ 358.80	SLR	Review of final vs. not final to roll forward in Firm Flow including comparing final returns to property locations to ensure no final returns that have property apportionment
Bonventre, Steven	2/7/2011	0.400	\$ 55.20	SLR	Review of 3 state tax notices received from Zablocki (MLC) from MO dept of revenue, Fayette County public schools, and MA
Bonventre, Steven	2/7/2011	0.900	\$ 124.20	SLR	Creating PBC list for Zablocki (MLC)
Laypa, Nataliya	2/7/2011	0.600	\$ 49.20	SLR	Indiana annual consolidated sales tax information return
Bonventre, Steven	2/8/2011	0.700	\$ 96.60	SLR	Call w/ MO Dept of Revenue to ensure final return rec'd and question why MLC rec'd notice
Bonventre, Steven	2/8/2011	0.800	\$ 110.40	SLR	Call w/ MA dept of revenue to ensure final return rec'd and question why MLC rec'd notice
Bonventre, Steven	2/8/2011	0.300	\$ 41.40	SLR	Call w/ Fayette County KY school board to ensure final return rec'd and question why MLC rec'd notice
Bonventre, Steven	2/8/2011	0.200	\$ 27.60	SLR	Write & send letter to Fayette to finalize return and w/draw from locale
Bonventre, Steven	2/8/2011	0.300	\$ 41.40	SLR	Call w/ Zablocki (MLC) to ensure to pay MA penalty and interest
Laypa, Nataliya	2/9/2011	2.700	\$ 221.40	SLR	Prepare Sales and Use tax returns for LA, IN, MI, NY, OH, VA & WI
Merkel, Mike	2/12/2011	1.600	\$ 416.00	SLR	Review Jan Sales/use tax returns and 505b letters for IN, IN annual, LA (2), Caddo LA (2), MI, NY, OH, VA, WI
Biggs, Angella	2/14/2011	0.800	\$ 64.00	SLR	Final completeness and processing of 10 qtrly returns including copies for PM records
Laypa, Nataliya	2/14/2011	0.400	\$ 32.80	SLR	Call PA re January sales tax return including update of information in caseware
Laypa, Nataliya	2/14/2011	0.600	\$ 49.20	SLR	Michigan Annual Summary
Bonventre, Steven	2/21/2011	0.200	\$ 27.60	SLR	Follow up w/ Zablocki (MLC) re 3/15 extensions
Bonventre, Steven	2/21/2011	0.600	\$ 82.80	SLR	Review Firm Flow to ensure proper state and local returns populating
Bonventre, Steven	2/26/2011	1.800	\$ 248.40	SLR	Prepare list of required extensions from Firm Flow folders to ensure extensions prepared for all 'non-final' 2010 returns
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare ENCORE NJ extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MLC Moraine OH extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MLC NJ extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MLC Ontario OH extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MLC Parma OH extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MLCS Distribution NJ Extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare REALM RITA OH extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare REALM Toledo OH extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare City of Detroit extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare City of Pontiac extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare City of Saginaw extension
Bonventre, Steven	2/27/2011	1.100	\$ 151.80	SLR	Prepare Federal 1120 extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MC Nebraska extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MLC New Mexico extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MLC New York State extension
Bonventre, Steven	2/27/2011	0.300	\$ 41.40	SLR	Prepare MLC New York City extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC North Carolina extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC Oklahoma extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC Oregon extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC Rhode Island extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC South Carolina extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC Tennessee extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC Utah extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare Vermont extension
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC WV extension

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	2/28/2011	0.300	\$ 41.40	SLR	Prepare MLC Wisconsin extension
Merkel, Mike	2/28/2011	1.200	\$ 312.00	SLR	Review MI annual sales/use tax return and update along w/ 505b letter including forwarding to Zablocki (MLC) for filing
Laypa, Nataliya	3/1/11	1.20	\$ 98.40	SLR	Prepare Ohio Cat 3rd and 4th Quarter Filing
McDoniel, Chris	3/1/11	0.90	\$ 97.20	SLR	Prepare AL, DC, MD State Extension
Merkel, Mike	3/1/11	1.20	\$ 312.00	SLR	Discuss OH CAT with Zablocki (MLC) and review prior returns
Merkel, Mike	3/1/11	0.60	\$ 156.00	SLR	Update c/y OH sales by month schedule and forward to preparer
Merkel, Mike	3/1/11	0.40	\$ 104.00	SLR	Review OH CAT rules related to sales of assets
Rohlig, Scott	3/1/11	0.30	\$ 25.80	SLR	Prepare NYC return
Biggs, Angella	3/2/11	0.30	\$ 24.00	SLR	Completeness review and processing 3rd & 4th Quarter OH commercial activity tax monthly's
McDoniel, Chris	3/2/11	0.60	\$ 64.80	SLR	Review of state extension list
Merkel, Mike	3/2/11	0.30	\$ 78.00	SLR	Review OH CAT returns including 505b letters
Merkel, Mike	3/2/11	0.30	\$ 78.00	SLR	Discuss OH CAT and MBT filings and extensions with Zablocki (MLC)
Nannoshi, Nevin	3/2/11	0.40	\$ 26.00	SLR	Prepare MLC Extension for AL & DC
Nannoshi, Nevin	3/2/11	0.30	\$ 19.50	SLR	Prepare MLC Extension for AR & HI
Nannoshi, Nevin	3/2/11	0.60	\$ 39.00	SLR	Prepare MLC Extension for DE, MD & CT
Nannoshi, Nevin	3/2/11	0.30	\$ 19.50	SLR	Prepare MLC Extension for LA & AZ
Nannoshi, Nevin	3/2/11	0.40	\$ 26.00	SLR	Prepare MLC Extension for CA & CO
Nannoshi, Nevin	3/2/11	0.60	\$ 39.00	SLR	Prepare MLC Extension for FL, GA & IL
Nannoshi, Nevin	3/2/11	0.30	\$ 19.50	SLR	Prepare MLC Extension for IN & KS
Nannoshi, Nevin	3/2/11	0.40	\$ 26.00	SLR	Prepare MLC Extension KY, ME & IA
Nannoshi, Nevin	3/2/11	0.30	\$ 19.50	SLR	Prepare MLC Extension for Michigan
Nannoshi, Nevin	3/2/11	0.40	\$ 26.00	SLR	Prepare MLC Extension for MO & MA
Nannoshi, Nevin	3/2/11	0.20	\$ 13.00	SLR	Prepare MLC Federal Extension
Rohlig, Scott	3/2/11	1.20	\$ 103.20	SLR	Prepare NYC - 3 Ls
Bonventre, Steven	3/5/11	0.40	\$ 55.20	SLR	Reviewing calendar of return extensions and instructions to NY-3L
Bonventre, Steven	3/5/11	0.20	\$ 27.60	SLR	Assign & discuss preparation of NYC-3L returns w/ staff
Laypa, Nataliya	3/6/11	2.40	\$ 196.80	SLR	Prepare February Sales/Use tax returns for LA, IN, MI, NY, OH, VA, WI
Bonventre, Steven	3/9/11	0.40	\$ 55.20	SLR	Discussions with Zablocki (MLC) and Eckles re preparation of 2010 tax returns
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Alabama extension BPT-V
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLCS Distribution AL extension BPT-V
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLCS LLC Alabama extension BPT-V
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Arizona extension 41EXT
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Connecticut extension CT-1120EXT
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC DC extension FR-128
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Florida extension F-7004
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Georgia extension IT-303
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Hawaii extension N-301
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Idaho extension 41EXT
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Kansas City, MO extension RD-111
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Kentucky extension 41A720SL
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Louisiana extension CIFT-620
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLCS Distribution Louisiana extension CIFT-620
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC Maryland extension
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLC MA extension 355-7004
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of REALM MA extension 355-7004
Bonventre, Steven	3/9/11	0.30	\$ 41.40	SLR	Detail review of MLCS Distribution extension 355-7004
Eckles, Jeff	3/9/11	0.40	\$ 156.00	SLR	Discussions with Zablocki (MLC) and Bonventre re preparation of 2010 tax returns
Laypa, Nataliya	3/9/11	0.70	\$ 57.40	SLR	Call NY re tax notice & filing correction
McDoniel, Chris	3/9/11	1.10	\$ 118.80	SLR	Prepare AZ, CA, CT Extensions

Name	Date	Hours	Amt	Code	Description
McDoniel, Chris	3/9/11	0.90	\$ 97.20	SLR	Prepare KY, MA, and MS Extensions
Merkel, Mike	3/9/11	2.40	\$ 624.00	SLR	Review MLC extensions for NE, NJ, NM, OK, OR, RI, SC, TN, UT, VT, WV, WI
Merkel, Mike	3/9/11	2.60	\$ 676.00	SLR	Review MLC Extensions for AL, AZ, CT, DC, FL, HI, KY, MA, MI, MS
Merkel, Mike	3/9/11	1.30	\$ 338.00	SLR	Review extensions for Moraine, Ontario, Parma, Saginaw, Pontiac, Detroit, Rita, Toledo, NY, NYC
Merkel, Mike	3/9/11	0.10	\$ 26.00	SLR	Discuss NY return with Zablocki including estimates
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Detail review of MLC MS extension 83-180
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	MLC Nebraska extension 7004N
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	ENCORE NJ extension CBT-200-TC
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare distribution NJ extension CBT-200-TC
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare NJ extension CBT-200-TC
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare NM extension RPD-41096
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare North Carolina extension CD-419
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare Oregon extension 20-EXT
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare Multnomah County extension
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare Pennsylvania extension REV-853R
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare Distribution PA extension REV-853R
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare ENCORE PA extension REV-853R
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare Rhode Island extension RI-7004
Bonventre, Steven	3/10/11	0.30	\$ 41.40	SLR	Prepare South Carolina extension SC-1120T
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare Tennessee extension FAE-173
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare Utah extension TC-559 EXT
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare Vermont extension BA-403
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare West Virginia extension WV/CNF-120T
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare Wisconsin extension 4-ES
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare NY State extension CT-5
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare NYC extension CT-5.1
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare OHC Moraine extension
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare OHC Ontario extension
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare OHC Parma extension
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare Saginaw extension
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare Pontiac extension
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare Detroit extension
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare OHC RITA extension
Bonventre, Steven	3/10/11	0.20	\$ 27.60	SLR	Prepare OHC Toledo extension
Eckles, Jeff	3/10/11	0.20	\$ 78.00	SLR	Discussion with Zablocki (MLC) re preparation of 2010 tax returns
Rohlig, Scott	3/10/11	0.40	\$ 34.40	SLR	Prepare Extensions for AZ, CA, CT
Rohlig, Scott	3/10/11	0.60	\$ 51.60	SLR	Prepare Extensions for FL, FA, HI & ID
Rohlig, Scott	3/10/11	0.40	\$ 34.40	SLR	Prepare Extensions for KY, MA, MS & NE
Rohlig, Scott	3/10/11	0.60	\$ 51.60	SLR	Prepare Extensions for NJ, NC, OR & RI
Rohlig, Scott	3/10/11	0.70	\$ 60.20	SLR	Prepare Extensions for SC, TN, UT, VT & WV
Bonventre, Steven	3/11/11	0.60	\$ 82.80	SLR	Research NYC-3L apportionment/nexus rules
Bonventre, Steven	3/11/11	0.40	\$ 55.20	SLR	Detail reviewing NYC-3L for MLC
Bonventre, Steven	3/11/11	0.40	\$ 55.20	SLR	Detail reviewing NYC-3L for MC Exports
Bonventre, Steven	3/11/11	0.40	\$ 55.20	SLR	Detail reviewing NYC-3L for MLCS Distribution Co.
Bonventre, Steven	3/11/11	0.40	\$ 55.20	SLR	Detail reviewing NYC-3L for MLC Cars Holdings Overseas
Bonventre, Steven	3/11/11	0.40	\$ 55.20	SLR	Detail reviewing NYC-3L for El-MO Holdings I
Merkel, Mike	3/11/11	2.10	\$ 546.00	SLR	Review prepared extensions against updated list
Merkel, Mike	3/11/11	0.40	\$ 104.00	SLR	Review updated extension schedule with Zablocki (MLC) and discuss where filings should be done
Merkel, Mike	3/11/11	1.80	\$ 468.00	SLR	Review NY separate returns for MLC and MLC Distribution
Rohlig, Scott	3/11/11	0.90	\$ 77.40	SLR	Workflow for state extensions
Bonventre, Steven	3/12/11	0.60	\$ 82.80	SLR	Inputting MLC hours for fee reviewer
Bonventre, Steven	3/12/11	0.30	\$ 41.40	SLR	Completeness review of tax filing extensions

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	3/12/11	0.90	\$ 124.20	SLR	Edits to 2009 NYC-3Ls per Merkel (PM)
Merkel, Mike	3/12/11	1.80	\$ 468.00	SLR	Review separate NY returns for MLC Export, EL-MO Holding, and MLC Cars Holdings, clear review notes, & send Zablocki (MLC)
Merkel, Mike	3/12/11	0.90	\$ 234.00	SLR	Update 2010 Tax Calendar for minimum payments, remove returns no longer filing
Rohlig, Scott	3/12/11	0.60	\$ 51.60	SLR	NYC 3L review notes
Eckles, Jeff	3/14/11	0.90	\$ 351.00	SLR	Discussions with Zablocki (MLC) re preparation of 2010 tax return extensions
Eckles, Jeff	3/14/11	0.70	\$ 273.00	SLR	Review of private letter ruling
Merkel, Mike	3/14/11	1.60	\$ 416.00	SLR	Review federal extension and reconcile entities against withdrawal schedule from Zablocki (MLC) including discussion with Zablocki
Merkel, Mike	3/14/11	1.10	\$ 286.00	SLR	Prepare NY CT-245 NY return and forward to Zablocki (MLC)
Merkel, Mike	3/14/11	0.80	\$ 208.00	SLR	Changes and prepare NY 505b letter
Merkel, Mike	3/14/11	0.90	\$ 234.00	SLR	Prepare updated extension list based on prior conversation with Zablocki (MLC)
Merkel, Mike	3/14/11	2.20	\$ 572.00	SLR	Review MA, NY, and WI extensions and update for changes
Eckles, Jeff	3/15/11	0.40	\$ 156.00	SLR	Review of private letter ruling
Merkel, Mike	3/15/11	2.10	\$ 546.00	SLR	Review February Sales/use tax returns for Caddo LA (2), LA (2), IN, MI, NY, OH, VA, WI, and update cover letters and 505b letters
Biggs, Angella	3/16/11	0.40	\$ 32.00	SLR	Final completeness review and processing February Sales & Use Tax form for LA, IN & MI
Biggs, Angella	3/16/11	0.10	\$ 8.00	SLR	Final completeness review and processing OH Sellers USE Tax
Biggs, Angella	3/16/11	0.10	\$ 8.00	SLR	Final completeness review and processing VA Out-of-State Dealers Use Tax
Biggs, Angella	3/16/11	0.20	\$ 16.00	SLR	Final completeness review and processing WI Sales & Use Tax
Bonventre, Steven	3/21/11	0.40	\$ 55.20	SLR	Prepare/update PBC list for 2010 tax return engagement and send to Zablocki (MLC)
Bonventre, Steven	3/24/11	0.40	\$ 55.20	SLR	Prepare Kansas City MO extension
Bonventre, Steven	3/24/11	0.40	\$ 55.20	SLR	Prepare Louisiana extension
Bonventre, Steven	3/24/11	0.40	\$ 55.20	SLR	Prepare NJ extension
Bonventre, Steven	3/24/11	0.40	\$ 55.20	SLR	Prepare PA extension

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/15/10	1.3	\$ 269.75	FEX	Prepare November Budget, including estimated fees and expenses by category and updating work code descriptions (50% Rate)
Colella, Mike	10/21/10	1.2	\$ 249.00	FEX	Read (and review for applicability to PM) Fee Examiner's Summary and Recommendations – Interim Fee Applications Scheduled for Hearing on October 26, 2010 upon receipt (50% Rate)
Tousain, Alina	10/22/10	0.9	\$ 78.75	FEX	Read Fee Examiner Court Proposal for Fee Increase and Fee Review (50% Rate)
Colella, Mike	10/26/10	0.6	\$ 124.50	FEX	Read Fee Examiner and US Trustee court filings in connection with October hearing on PM May Fee Application (50% Rate)
Colella, Mike	11/15/10	0.6	\$ 124.50	FEX	Prepare December Budget, including estimated fees and expenses by category (50% Rate)
Campbell, Michelle	11/19/10	0.4	\$ 16.00	FEX	Discussion w/ Andres re Sept Fee Application time entries, also made appt for future phone conf w/ Colella (PM) (50% Rate)
Colella, Mike	11/19/10	0.2	\$ 41.50	FEX	Follow up on items relating to response to Fee examiner inquiries (50% Rate)
Colella, Mike	11/22/10	0.3	\$ 62.25	FEX	Review items identified by Fee Examiner re Sept Fee App (50% Rate)
Campbell, Michelle	11/23/10	0.2	\$ 8.00	FEX	Conf call with Andres (Fee Examiner) and Colella (PM) re inquiries and approach to response (50% Rate)
Campbell, Michelle	11/23/10	0.4	\$ 16.00	FEX	Discussions with Colella (PM) re approach to response and suggested actions (50% Rate)
Campbell, Michelle	11/23/10	1.1	\$ 44.00	FEX	Prepare response document including new time entries for Andres (50% Rate)
Campbell, Michelle	11/23/10	0.7	\$ 28.00	FEX	Edit to response document to fee examiner (50% Rate)
Campbell, Michelle	11/23/10	0.4	\$ 16.00	FEX	Finalize response document for fee examiner review (50% Rate)
Colella, Mike	11/23/10	0.3	\$ 62.25	FEX	Prep for conf call with Andres (Fee Examiner) re inquiries and approach to response (50% Rate)
Colella, Mike	11/23/10	0.2	\$ 41.50	FEX	Conf call with Andres (Fee Examiner) and Campbell (PM) re inquiries and approach to response (50% Rate)
Colella, Mike	11/23/10	0.4	\$ 83.00	FEX	Discussions with Campbell (PM) re approach to response and suggested actions (50% Rate)
Colella, Mike	11/23/10	0.7	\$ 145.25	FEX	Initial rough draft of structure to response letter to Andres (50% Rate)
Colella, Mike	11/23/10	0.6	\$ 124.50	FEX	Review and follow up relating to specific time entries resulting from inquiries (50% Rate)
Campbell, Michelle	12/1/10	2.1	\$ 84.00	FEX	Finalize and send response to Fee Examiner (Andrews) re September Fee App (50% Rate)
Colella, Mike	12/1/10	1.8	\$ 373.50	FEX	Revise and finalize response to Andres (Fee Examiner) relating to PM September Fee Application inquiries (50% Rate)
Colella, Mike	12/1/10	0.2	\$ 41.50	FEX	Read Fee Examiner recommendation re PM September Fee App sent to court (50% Rate)
Campbell, Michelle	12/15/10	0.4	\$ 16.00	FEX	Edit January Budget including sending to Atty (50% Rate)
Colella, Mike	12/15/10	0.8	\$ 166.00	FEX	Prepare January Budget (50% Rate)
Campbell, Michelle	1/11/11	0.800	\$ 32.00	FEX	Draft Feb Fee Budget (50% Rate)
Campbell, Michelle	1/14/11	1.100	\$ 44.00	FEX	Update Budget Statement and Revisions to Project and Job Codes (50% Rate)
Colella, Mike	1/17/11	0.600	\$ 124.50	FEX	Preparation and submitting estimated fee budget for February (50% Rate)

Name	Date	Hours	Amt	Code	Description
Campbell, Michelle	2/14/2011	0.700	\$ 28.00	FEX	Draft March Fee Budget (50% Rate)
Campbell, Michelle	2/15/2011	0.900	\$ 36.00	FEX	Final completeness & forward March Budget (50% Rate)
Colella, Mike	2/15/2011	0.400	\$ 83.00	FEX	Prepare estimated fees and expenses budget for March (50% Rate)

Name	Date	Hours	Amt	Code	Description
Colella, Mike	10/12/10	1.2	\$ 498.00	FAP	Preparation of outline for selected sections of Sept Fee App
Colella, Mike	10/15/10	2.9	\$ 1,203.50	FAP	Initial draft of selected portions to PM Third Interim Fee Application (for 6/1-9/30/10 period)
Colella, Mike	10/18/10	0.3	\$ 124.50	FAP	Forward suggestions re Sept Fee Application to Campbell (PM)
Colella, Mike	10/19/10	0.3	\$ 124.50	FAP	Review/edit portion of Sept Fee App
Colella, Mike	10/21/10	0.4	\$ 166.00	FAP	Consideration of Fee Examiner's Summary and Recommendations (May Fee Apps) on PM September Fee Application in process of being drafted
Colella, Mike	10/21/10	0.2	\$ 83.00	FAP	Assistance provided Tousain (PM) in Services Provided portion of Sept Fee App
Tousain, Alina	10/22/10	1.2	\$ 210.00	FAP	Draft Service Provided for DIS Section for September 2010 Fee Application
Tousain, Alina	10/22/10	0.9	\$ 157.50	FAP	Draft Service Provided for CAS Section for September 2010 Fee Application
Tousain, Alina	10/22/10	0.9	\$ 157.50	FAP	Draft Service Provided for REC Section for September 2010 Fee Application
Tousain, Alina	10/22/10	1.2	\$ 210.00	FAP	Draft Service Provided for RCM Section for September 2010 Fee Application
Campbell, Michelle	10/25/10	0.9	\$ 72.00	FAP	Combine June-Sept Detail Spreadsheets for Sept Fee Application
Colella, Mike	10/26/10	0.2	\$ 83.00	FAP	Email to/from Brooks (WGM) re due date and requirements for WGM to file PM September Fee App on our behalf
Campbell, Michelle	10/27/10	0.6	\$ 48.00	FAP	Combine expenses for Fee App June-Sept
Colella, Mike	10/27/10	0.3	\$ 124.50	FAP	Assistance provided Campbell (PM) in specific items to be revised in September Fee Application
Campbell, Michelle	11/4/10	4.3	\$ 344.00	FAP	Compile/analyze data for various schedules for September Fee Application
Colella, Mike	11/8/10	1.2	\$ 498.00	FAP	Review/edit current draft of September Fee App including developing plan to finalize
Tousain, Alina	11/9/10	0.6	\$ 105.00	FAP	Compilation of Service Provided for Tax for September 2010 Fee Application
Campbell, Michelle	11/10/10	1.8	\$ 144.00	FAP	Finalize September Fee Application
Campbell, Michelle	11/10/10	0.3	\$ 24.00	FAP	Final completeness review and forwarding Fee Application to noticed parties
Campbell, Michelle	11/10/10	1.6	\$ 128.00	FAP	Review and sort hours detail for June-Sept for Sept Fee Application
Campbell, Michelle	11/10/10	1.4	\$ 112.00	FAP	Finalize hours detail for June-Sept for September Fee Application
Campbell, Michelle	11/10/10	1.3	\$ 104.00	FAP	Finalize expense summary detail for June-Sept for September Fee Application
Colella, Mike	11/10/10	1.3	\$ 539.50	FAP	Draft new paragraphs for Services Rendered in September Fee App
Colella, Mike	11/10/10	0.8	\$ 332.00	FAP	Final review/edit time entries in September Fee App
Colella, Mike	11/10/10	1.2	\$ 498.00	FAP	Final review/edit September Fee App for consistency with Fee Examiner, UST and Judge's rulings
Colella, Mike	11/10/10	0.4	\$ 166.00	FAP	Final review/edit expenses in September Fee App
Eckles, Jeff	11/10/10	0.2	\$ 78.00	FAP	Assistance with September fee application
Colella, Mike	11/11/10	0.4	\$ 166.00	FAP	Review revised September Fee Application package
Colella, Mike	12/22/10	0.3	\$ 124.50	FAP	Review and respond to WGM request to confirm amounts used in its court filing re September Fee App
Colella, Mike	1/30/11	0.200	\$ 83.00	FAP	Email to Campbell (PM) re planning and scheduling matters relating to upcoming January Fee App
Colella, Mike	2/15/2011	0.200	\$ 83.00	FAP	Preparation re January Fee App
Colella, Mike	2/17/2011	0.400	\$ 166.00	FAP	Delegate tasks to Tousain & Campbell (MLC) re January Fee App

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	2/18/2011	2.600	\$ 358.80	FAP	Review fee detail and create preliminary draft narrative for January Fee Application
Eckles, Jeff	2/18/2011	0.200	\$ 78.00	FAP	Preliminary review fee detail for January Fee Application
Eckles, Jeff	2/19/2011	0.200	\$ 78.00	FAP	Review preliminary draft narrative for January Fee Application
Zajac, Mark	2/24/2011	3.000	\$ 525.00	FAP	Assistance reviewing and drafting narrative for January Fee App relating to time and expenses
Colella, Mike	3/1/11	0.20	\$ 83.00	FAP	Read email from WGM re holding off further work on January 2011 Fee App and waiting until Final Fee App
Colella, Mike	3/1/11	0.30	\$ 124.50	FAP	Email to PM team re no January Fee App and waiting until Final for next/last Fee App Filing
Colella, Mike	3/8/11	0.10	\$ 41.50	FAP	Review and evaluate email from Wu (WGM) re indicating additional interim fee applications are no longer necessary
Colella, Mike	3/8/11	0.40	\$ 166.00	FAP	Email to Tousain & Campbell (PM) confirming no Interim Fee App for period ended January 2011, continuing monthly fee statements thought effective date (March 2011) and suggestions regarding approach to preparing final fee application

Name	Date	Hours	Amt	Code	Description
Campbell, Michelle	10/13/10	0.6	\$ 24.00	FEE	Rough out initial draft of September Fee Statement (50% Rate)
Campbell, Michelle	10/13/10	1.9	\$ 76.00	FEE	Begin gathering data for September Fee Statement (50% rate)
Campbell, Michelle	10/14/10	2.3	\$ 92.00	FEE	Compile hours and statistics for September fee statement (50% Rate)
Campbell, Michelle	10/15/10	0.7	\$ 28.00	FEE	Edit November Budget and Send to Atty (50% Rate)
Campbell, Michelle	10/15/10	1.8	\$ 72.00	FEE	Compile and review hours for September Fee Statement (50% Rate)
Colella, Mike	10/15/10	0.1	\$ 20.75	FEE	Follow-up with Campbell (PM) re status of time entries for September Fee Statement (50% Rate)
Campbell, Michelle	10/17/10	1.3	\$ 52.00	FEE	Compile and review hours for September Fee Statement (50% Rate)
Campbell, Michelle	10/18/10	1.9	\$ 76.00	FEE	Compile supporting receipts for expenses of September for Fee Statement (50% Rate)
Campbell, Michelle	10/18/10	2.1	\$ 84.00	FEE	Review/summarize hours detail for September (50% rate)
Colella, Mike	10/18/10	0.2	\$ 41.50	FEE	Respond to Campbell (PM) inquiries re Sept time entries (50% Rate)
Colella, Mike	10/18/10	0.2	\$ 41.50	FEE	Forward suggestions re Sept Fee Statement to Campbell (PM) (50% Rate)
Campbell, Michelle	10/20/10	0.2	\$ 8.00	FEE	Follow up with staff re time entries for September Fee Statement
Colella, Mike	10/21/10	0.1	\$ 20.75	FEE	Discussion with Hamilton (MLC) re status of unpaid Fee Statements (50% Rate)
Campbell, Michelle	10/22/10	1.3	\$ 52.00	FEE	Review/summarize hours detail for September (50% rate)
Campbell, Michelle	10/25/10	0.9	\$ 36.00	FEE	Review/summarize Expenses for September (50% Rate)
Campbell, Michelle	10/26/10	1.9	\$ 76.00	FEE	Edits to September Fee Statement (50% Rate)
Campbell, Michelle	10/26/10	1.7	\$ 68.00	FEE	Edits to September Fee Statement (50% Rate)
Colella, Mike	10/26/10	2.7	\$ 560.25	FEE	Review detailed time entries for filing with September Fee Statement (50% Rate)
Colella, Mike	10/26/10	0.4	\$ 83.00	FEE	Review/edit pivot summary schedules and analysis of time entry data for September Fee Statement (50% Rate)
Colella, Mike	10/26/10	0.2	\$ 41.50	FEE	Review schedule of September expenses and supporting documentation (50% Rate)
Campbell, Michelle	10/27/10	2.1	\$ 84.00	FEE	Edits to September Fee Statement (50% Rate)
Colella, Mike	10/27/10	1.2	\$ 249.00	FEE	Review September time entries and follow-up on specific items (50% Rate)
Colella, Mike	10/27/10	0.7	\$ 145.25	FEE	Review and edit draft of compiled and summarized data for September Fee Statement (50% Rate)
Colella, Mike	10/27/10	0.9	\$ 186.75	FEE	Review and edit draft of September Fee Statement with Exhibits (50% Rate)
Campbell, Michelle	10/28/10	0.3	\$ 12.00	FEE	Final completeness review & forward September Fee Statement (50% rate)
Campbell, Michelle	10/28/10	1.2	\$ 48.00	FEE	Finalize to September Fee Statement (50% Rate)
Colella, Mike	10/28/10	1.3	\$ 269.75	FEE	Final review and edits to September Fee Statement for mailing (50% Rate)
Eckles, Jeff	10/31/10	0.3	\$ 58.50	FEE	Review summary data for PM tax services provided in connection with filing September Fee Application (50% Rate)
Eckles, Jeff	10/31/10	0.9	\$ 175.50	FEE	Draft proposed wording for tax services provided for inclusion in September Fee Application (50% Rate)
Campbell, Michelle	11/5/10	2.9	\$ 116.00	FEE	Rough out initial draft of October Fee Statement (50% Rate)
Campbell, Michelle	11/8/10	1.6	\$ 64.00	FEE	Prepare Fee's Payable schedule for Weil Gotchal (50% Rate)
Campbell, Michelle	11/15/10	0.7	\$ 28.00	FEE	Edit December Budget and Send to Atty (50% Rate)
Campbell, Michelle	11/18/10	1.9	\$ 76.00	FEE	Started gathering data for Oct Fee Statement Hrs Detail (50% Rate)

Name	Date	Hours	Amt	Code	Description
Campbell, Michelle	11/19/10	2.8	\$ 112.00	FEE	Compile hours and statistics for October fee statement (50% Rate)
Campbell, Michelle	11/19/10	1.6	\$ 64.00	FEE	Review/summarize hours detail for October (50% rate)
Colella, Mike	11/19/10	1.2	\$ 249.00	FEE	Review detail time entries for October (50% Rate)
Campbell, Michelle	11/22/10	1.9	\$ 76.00	FEE	Compile hours and statistics for October fee statement (50% Rate)
Campbell, Michelle	11/22/10	0.6	\$ 24.00	FEE	Follow up with staff re time entries for October Fee Statement (50% Rate)
Campbell, Michelle	11/22/10	2.1	\$ 84.00	FEE	Compile supporting receipts for expenses of October for Fee Statement (50% Rate)
Colella, Mike	11/22/10	0.3	\$ 62.25	FEE	Review October time entries for status and completeness (50% Rate)
Colella, Mike	11/23/10	0.2	\$ 41.50	FEE	Review October time entries to assess progress and determine actions items (50% Rate)
Campbell, Michelle	11/24/10	3.4	\$ 136.00	FEE	Review/summarize hours detail for October (50% rate)
Campbell, Michelle	11/29/10	2.4	\$ 96.00	FEE	Edits to October Fee Statement (50% Rate)
Campbell, Michelle	11/29/10	1.1	\$ 44.00	FEE	Prepare exhibits for October Fee Statement (50% Rate)
Campbell, Michelle	11/29/10	1.6	\$ 64.00	FEE	Edits to October Fee Statement (50% Rate)
Campbell, Michelle	11/30/10	0.9	\$ 36.00	FEE	Finalize exhibits for October Fee Statement (50% Rate)
Campbell, Michelle	11/30/10	1.9	\$ 76.00	FEE	Final completeness review & forward October Fee Statement (50% rate)
Campbell, Michelle	11/30/10	1.1	\$ 44.00	FEE	Finalize to October Fee Statement (50% Rate)
Colella, Mike	11/30/10	2.6	\$ 539.50	FEE	Complete review of detail time entries for October Fee Statement (50% Rate)
Colella, Mike	11/30/10	0.4	\$ 83.00	FEE	Review and approve compiled summary data relating to October time entries (50% Rate)
Colella, Mike	11/30/10	0.8	\$ 166.00	FEE	Review/edit October Fee Statement including all Exhibits (50% Rate)
Colella, Mike	11/30/10	0.4	\$ 83.00	FEE	Review/edit October Expense detail and summary schedules including supporting expense receipts (50% Rate)
Campbell, Michelle	12/14/10	1.6	\$ 64.00	FEE	Rough out initial draft of November Fee Statement (50% Rate)
Campbell, Michelle	12/16/10	1.9	\$ 76.00	FEE	Compile hours and statistics for November Fee Statement (50% Rate)
Campbell, Michelle	12/17/10	2.1	\$ 84.00	FEE	Compile hours for November Fee Statement (50% Rate)
Colella, Mike	12/17/10	0.4	\$ 83.00	FEE	Respond to November time sheet inquiries (50% Rate)
Campbell, Michelle	12/19/10	1.6	\$ 64.00	FEE	Review/Summarize Hours Detail for November Fee Statement (50% Rate)
Campbell, Michelle	12/20/10	1.7	\$ 68.00	FEE	Review/Summarize Hours Detail for November Fee Statement (50% Rate)
Colella, Mike	12/21/10	0.4	\$ 83.00	FEE	Review initial draft of November Fee Statement (50% Rate)
Colella, Mike	12/21/10	0.8	\$ 166.00	FEE	Review/edit November time entries (50% Rate)
Campbell, Michelle	12/22/10	1.7	\$ 68.00	FEE	Edits to November Fee Statement (50% Rate)
Campbell, Michelle	12/23/10	2.6	\$ 104.00	FEE	Final completeness review & forward November Fee Statement (50% rate)
Colella, Mike	12/23/10	1.4	\$ 290.50	FEE	Review and follow up re November time entries (50% Rate)

Name	Date	Hours	Amt	Code	Description
Colella, Mike	12/23/10	0.7	\$ 145.25	FEE	Review/edit/finalize November Fee Statement (50% Rate)
Campbell, Michelle	1/16/11	1.300	\$ 52.00	FEE	Rough out initial draft of December Fee Statement (50% Rate)
Campbell, Michelle	1/19/11	1.100	\$ 44.00	FEE	Compile hours for December Fee Statement (50% Rate)
Campbell, Michelle	1/27/11	1.900	\$ 76.00	FEE	Review/Summarize Hours Detail for December Fee Statement (50% Rate)
Campbell, Michelle	1/28/11	1.700	\$ 68.00	FEE	Edits to December Fee Statement (50% Rate)
Colella, Mike	1/30/11	1.300	\$ 269.75	FEE	Review, edit and finalize December Fee Statement (50% Rate)
Colella, Mike	1/30/11	0.200	\$ 41.50	FEE	Email to Campbell (PM) re changes made and items to be completed prior to filing (50% Rate)
Campbell, Michelle	1/31/11	1.300	\$ 52.00	FEE	Final completeness review & forward December Fee Statement (50% rate)
Colella, Mike	1/31/11	0.200	\$ 41.50	FEE	Review/revised December Fee Statement and signed for mailing (50% Rate)
Campbell, Michelle	2/7/2011	0.300	\$ 12.00	FEE	Email to staff re MLC hours for January Fee Statement (50% Rate)
Campbell, Michelle	2/15/2011	1.400	\$ 56.00	FEE	Rough out initial draft of January Fee Statement (50% Rate)
Campbell, Michelle	2/16/2011	2.100	\$ 84.00	FEE	Begin to compile hours for January Fee Statement (50% Rate)
Campbell, Michelle	2/16/2011	2.400	\$ 96.00	FEE	Review/Summarize Hours Detail for January Fee Statement (50% Rate)
Campbell, Michelle	2/17/2011	2.900	\$ 116.00	FEE	Review/Summarize Hours Detail for January Fee Statement (50% Rate)
Campbell, Michelle	2/18/2011	3.600	\$ 144.00	FEE	Review/Summarize Hours Detail for January Fee Statement (50% Rate)
Campbell, Michelle	2/18/2011	1.400	\$ 56.00	FEE	Compile expenses & receipts for January Fee Statement (50% Rate)
Campbell, Michelle	2/18/2011	1.700	\$ 68.00	FEE	Edits to January Fee Statement (50% Rate)
Campbell, Michelle	2/24/2011	1.400	\$ 56.00	FEE	Edit/Review Hours Detail for January Fee Statement (50% Rate)
Campbell, Michelle	3/1/11	1.40	\$ 56.00	FEE	Edits to January Fee Statement (50% Rate)
Campbell, Michelle	3/1/11	2.10	\$ 84.00	FEE	Final completeness review & forward January Fee Statement (50% rate)
Colella, Mike	3/1/11	3.30	\$ 684.75	FEE	Review January detail time entries
Colella, Mike	3/1/11	0.70	\$ 145.25	FEE	Review/edit January Fee Statement for filing
Colella, Mike	3/1/11	0.80	\$ 166.00	FEE	Analytically review hours and fees by Project an Work Codes
Campbell, Michelle	3/18/11	1.20	\$ 48.00	FEE	Rough out initial draft of February Fee Statement (50% Rate)
Campbell, Michelle	3/23/11	1.60	\$ 64.00	FEE	Review/Summarize Hours Detail for February Fee Statement (50% Rate)
Campbell, Michelle	3/24/11	1.90	\$ 76.00	FEE	Compile expenses & receipts for February Fee Statement (50% Rate)
Campbell, Michelle	3/25/11	1.60	\$ 64.00	FEE	Review/Summarize Hours Detail for February Fee Statement (50% Rate)
Campbell, Michelle	3/25/11	1.60	\$ 64.00	FEE	Review/Summarize Hours Detail for February Fee Statement (50% Rate)
Campbell, Michelle	3/26/11	2.80	\$ 112.00	FEE	Review/Summarize Hours Detail for February Fee Statement (50% Rate)
Colella, Mike	3/26/11	0.20	\$ 41.50	FEE	Emails to/from Campbell (PM) re February time entries

Name	Date	Hours	Amt	Code	Description
Campbell, Michelle	3/27/11	3.60	\$ 144.00	FEE	Edits to February Fee Statement (50% Rate)
Colella, Mike	3/27/11	2.70	\$ 560.25	FEE	Review/edit February time entries
Colella, Mike	3/27/11	0.20	\$ 41.50	FEE	Edit made to February Fee Statement for January time
Colella, Mike	3/27/11	0.30	\$ 62.25	FEE	Emails to staff re inquiries/clarifications to time entries
Colella, Mike	3/27/11	0.20	\$ 41.50	FEE	Update and assess pivot table summary for revised time entries
Campbell, Michelle	3/28/11	1.60	\$ 64.00	FEE	Final completeness review & forward February Fee Statement (50% rate)
Campbell, Michelle	3/30/11	2.90	\$ 116.00	FEE	Final completeness review & forward February Fee Statement (50% rate)
Colella, Mike	3/30/11	0.30	\$ 62.25	FEE	Final review of February Fee Statement prior to release

Name	Date	Hours	Amt	Code	Description
Zajac, Mark	10/1/10	5.00	\$ 440.00	NWT	Travel time from Detroit to Chicago (50% Rate)
Zajac, Mark	10/3/10	5.00	\$ 440.00	NWT	Travel time from Chicago to Detroit (50% Rate)
Zajac, Mark	10/8/10	5.00	\$ 440.00	NWT	Travel time from Detroit to Chicago (50% Rate)
Colella, Mike	10/13/10	5.00	\$ 1,037.50	NWT	Travel to NY for BOD mtg (50% Rate)
Colella, Mike	10/14/10	4.00	\$ 830.00	NWT	Travel – return from NY for BOD meeting (time capped) (50% Rate)
Zajac, Mark	1/16/11	4.50	\$ 396.00	NWT	Travel from Chicago to Birmingham at travel rate (50% Rate)
Zajac, Mark	1/21/11	5.00	\$ 440.00	NWT	Travel from Birmingham to Chicago at travel rate (50%)
Zajac, Mark	1/24/11	5.00	\$ 440.00	NWT	Travel from Chicago to Birmingham at travel rate (50%)
Brown, Furney	1/25/11	2.00	\$ 250.00	NWT	Travel from Cleveland to Birmingham at travel rate (50% Rate)
Brown, Furney	1/27/11	2.00	\$ 250.00	NWT	Travel from Birmingham to Cleveland (50% Rate)
Zajac, Mark	1/28/11	4.00	\$ 352.00	NWT	Travel from Birmingham to Chicago at travel rate (50%)
Zajac, Mark	1/30/11	4.00	\$ 352.00	NWT	Travel from Chicago to Birmingham at travel rate (50%)
Zajac, Mark	2/4/11	5.00	\$ 440.00	NWT	Travel from Detroit to Chicago at travel rate (50%)

**EXHIBIT TO FINAL FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

Exhibit K

Expenses by Date by Professional

**Plante & Moran, PLLC - Detail Expenses by Date by Professional
 For the Period October 1, 2010 Through March 29, 2011**

STAFF	DATE	Mileage	Transport	Hotel	Dinner	TOTAL	COMMENTS
Colella, Mike	10/01/10	\$ -	\$ 14.00	\$ -	\$ -	\$ 14.00	Parking at MLC - 1 day
Tousain, Alina	10/01/10		14.00			14.00	Parking at MLC - 1 day
Zajac, Mark	10/01/10	162.50	180.79		6.23	187.02	Mileage Det-Chi, Tolls & Parking
Zajac, Mark	10/03/10	162.50	162.50	148.35	5.18	316.03	Mileage Chi-Det
Zajac, Mark	10/04/10		14.00	148.35	20.00	182.35	
Zajac, Mark	10/05/10		14.00	148.35	20.00	182.35	
Zajac, Mark	10/06/10		14.00	148.35	20.00	182.35	
Colella, Mike	10/07/10		42.00			42.00	Parking at MLC 3 days; 10/5, 6, 7
Kristan, Jack	10/07/10		42.00			42.00	Parking at MLC 3 days; 10/5, 6, 7
Tousain, Alina	10/07/10		56.00			56.00	Parking at MLC 4 days; 10/4, 5, 6, 7
Zajac, Mark	10/07/10		14.00	148.35	20.00	182.35	
Zajac, Mark	10/08/10	162.50	172.79		8.26	181.05	Mileage Det-Chi & Tolls
Colella, Mike	10/13/10		638.47			638.47	NY for BOD Mtg
Zajac, Mark	01/16/11	143.82	143.82	105.09		248.91	Mileage Chicago-Birmingham
Zajac, Mark	01/17/11			105.09	11.30	116.39	
Zajac, Mark	01/18/11			105.09		105.09	
Zajac, Mark	01/19/11			105.09		105.09	
Zajac, Mark	01/20/11			105.09		105.09	
Zajac, Mark	01/21/11	143.82	143.82		5.18	149.00	Mileage Birmingham-Chicago
Zajac, Mark	01/24/11		271.98	105.09	7.08	384.15	Air 1/24-1/28; Taxi from home to ORD
Zajac, Mark	01/25/11			105.09	10.47	115.56	
Zajac, Mark	01/27/11				6.56	6.56	
Zajac, Mark	01/28/11		242.51			242.51	
Zajac, Mark	01/30/11	143.82	143.82	102.57	5.40	251.79	Mileage Chicago-Birmingham
Zajac, Mark	01/31/11			102.57	12.70	115.27	
Zajac, Mark	02/01/11			102.57	20.00	122.57	
Zajac, Mark	02/02/11			102.57	18.00	120.57	
Zajac, Mark	02/03/11			102.57	20.00	122.57	
Zajac, Mark	02/04/11	143.82	143.82	-	-	143.82	Mileage Birmingham-Chicago
Total		\$ 1,062.78	\$ 2,468.32	\$ 1,990.23	\$ 216.36	\$ 4,674.91	

STAFF	Mileage	Transport	Hotel	Dinner	TOTAL	COMMENTS
Colella, Mike	-	694.47	-	-	694.47	
Kristan, Jack	-	42.00	-	-	42.00	
Tousain, Alina	-	70.00	-	-	70.00	
Zajac, Mark	1,062.78	1,661.85	1,990.23	216.36	3,868.44	
TOTAL	\$ 1,062.78	\$ 2,468.32	\$ 1,990.23	\$ 216.36	\$ 4,674.91	

Date	Mileage	Transport	Hotel	Dinner	Total
10/31/10	\$ 487.50	\$ 1,378.55	\$ 741.75	\$ 99.67	\$ 2,219.97
11/30/10	\$ -	\$ -	\$ -	\$ -	\$ -
12/31/10	\$ -	\$ -	\$ -	\$ -	\$ -
01/31/11	\$ 431.46	\$ 945.95	\$ 940.77	\$ 58.69	\$ 1,945.41
02/28/11	\$ 143.82	\$ 143.82	\$ 307.71	\$ 58.00	\$ 509.53
03/29/11	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,062.78	\$ 2,468.32	\$ 1,990.23	\$ 216.36	\$ 4,674.91

NOTES	Mileage calculated at P&M (and IRS) mileage rate of \$0.50 & \$0.51/mile based on date Air travel purchased in coach Parking is at MLC offices at RenCen Hotel used is at the Marriott RenCen using MLC corporate discount rate Meals represent dinners for out of town personnel (using \$20 Cap per Fee Examiner advisories)
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**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

Exhibit L

Project and Work Code Descriptions

EXHIBIT L
PROJECT AND WORK CODE DESCRIPTIONS FOR PLANTE & MORAN, PLLC
FOR THE PERIOD OCTOBER 9, 2009 THROUGH MARCH 29, 2011

CONTROLS	
GOV	Corporate Governance - Development of policies (6) governing the Board of Directors and corporate behavior, including Corporate Governance Overview and Principles, Code of Business Conduct, Fraud Policy, Whistle-Blower Protection, Environmental, Record Retention and Document Destruction
PPP	Process, Policies and Procedures - Development and drafting of financial and operating processes, policies and procedures (27), including desktop instructions where requested
RCM	Risk Control Matrix – Identifying, developing and drafting key financial and operating processes, risks and mitigating controls (179) and implementing them into the individual policies & procedures
SYS	Information Technology Systems and Security - Review of MAS 200, FAS, and FRX application controls, integration of IT controls with cash and non-cash process areas, and control improvements in the areas of vendor setup, vendor maintenance, accounts payable, accounts receivable and general controls
TESTING	
DIS	Cash Disbursements - Assess existence, accuracy, completeness and authorization of cash disbursements reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents
REC	Cash Receipts - Assess existence, accuracy, completeness and authorization of cash receipts reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents
CAS	Cash Reconciliations and Balances - Compare cash balances reflected in the accounting records to balances per bank statement. Review bank reconciliations and reconciling items for reasonableness
RPT	Reporting (Treasury, MOR and BOD) – Validate and/or consult on: Treasury Reports (TR) filed under DIP loan (TARP), and Monthly Operating Reports (MOR) filed with the Bankruptcy Court; present P&M reports and attend meetings with independent BOD members and regular BOD meetings
PLN	Plan of Liquidation – Activities relating to Plan of Liquidation, Disclosure Statement, Liquidating Trusts and Planning for post emergence requirements
TAX	
FDC	Federal Consulting - Planning and consulting regarding tax consequences of the Section 363 Sale, sale of assets and disposition of claims under proposed Plan(s) of Reorganization, relating to required tax returns for federal and foreign jurisdictions for the period from July 10, 2009 through December 31, 2009 (not done by New GM under its Transition Services Agreement) and subsequent tax periods
FDR	Federal Returns - Preparation of federal (and foreign if required) tax returns, quarterly estimated taxes and reports associated with retained tax incentives, grants or credits
SLC	State and Local Consulting - Planning and consulting regarding tax consequences of the Section 363 Sale, sale of assets and disposition of claims under proposed Plan(s) of Reorganization, for the required tax returns or reports under state, local, sales and personal property jurisdictions for the period from July 10, 2009 through December 31, 2009 and subsequent tax periods
SLR	State and Local Returns - Preparation of state, sales and use, real and personal property tax returns and reports, quarterly estimated taxes and reports associated with retained tax incentives, grants or credits
ADMINISTRATIVE	
RET	Retention - Research, preparation, review, and delivery of retention documents (engagement letter, affidavit, disclosures of conflicts, application for employment), rate increase notice; internal workflows for client acceptance and project reporting; related discussions with management and/or BOD
FEX	Fee Examiner - Preparation of monthly budgets; review and responses relating to advisories, reports, inquiries and requests from Fee Examiner and/or his representatives (50% of billing rate)
FAP	Fee Applications – Preparation of interim and final fee applications
FEE	Fee Statements and Entries – Review of detail time entries and preparation of monthly fee statements (50% of billing rate)
TRAVEL	
NWT	Non-Working Travel – Time spent traveling to/from home office area (generally 2 hours or more) and MLC or other location for MLC meetings, field work, etc. (50% of billing rate)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

**ORDER GRANTING APPLICATION(S) FOR ALLOWANCE OF
FINAL COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED OF
PLANTE & MORAN, PLLC AS ACCOUNTANTS TO
THE DEBTORS FROM OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

Upon consideration of the Application for Allowance of Final Compensation and Reimbursement of Expenses (the "Application(s)") for professional services rendered and expenses incurred during the period commencing October 9, 2009 through March 29, 2011; and a hearing having been held before this Court to consider the Application(s) on _____; and notice having been given pursuant to Federal Rules of Bankruptcy Procedure 2002(a)(7) and (c)(2); and due consideration having been given to any responses thereto; and sufficient cause having been shown therefor, it is hereby

ORDERED that the Application(s) is/are granted to the extent set forth in Schedule "A".

Date: New York, New York

United States Bankruptcy Judge
Southern District of New York

Case No.:09-50026 (REG)

Case Name: Motors Liquidation Company

PLANTE & MORAN, PLLC

**CURRENT FEE PERIOD:
OCTOBER 1, 2010 THROUGH MARCH 29, 2011**

FEE STATEMENT MONTH	TOTAL FEES REQUESTED*	TOTAL FEES AWARDED**	TOTAL EXPENSES REQUESTED	TOTAL EXPENSES AWARDED	TOTAL PAYMENTS AS OF MAY 2010
October 2010	\$ 100,814.50		\$ 2,219.97		\$ 82,871.57
November 2010	22,796.30		0.00		18,237.04
December 2010	13,619.65		0.00		10,895.72
January 2011	82,521.45		1,945.41		67,962.57
February 2011	91,375.60		509.53		73,610.01
March 2011	20,722.45		0.00		0.00
Oct 2010-Mar 2011	\$ 331,849.95		\$ 4,674.91		\$ 253,576.91

**SUMMARY: ALL FEE PERIODS (INCLUDING THIS PERIOD)
OCTOBER 9, 2009 THROUGH MARCH 29, 2011**

FEE APPLICATION PERIOD	TOTAL FEES REQUESTED*	TOTAL FEES AWARDED**	TOTAL EXPENSES REQUESTED	TOTAL EXPENSES AWARDED	CASH ALREADY PAID (As of May 15, 2011)
Oct 2009 – Jan 2010	\$ 354,195.70	\$ 354,195.70	\$ 5,247.32	\$ 5,152.55	\$ 323,928.68
Feb 2010 – May 2010	332,405.34	330,556.84	5,870.07	5,797.74	303,298.90
Jun 2010 – Sep 2010	289,673.05	289,673.05	3,871.79	3,871.79	264,577.54
Prior Periods	976,274.09	974,425.59	14,989.18	14,822.08	891,805.11
Oct 2010 – Mar 2011	331,849.95	\$0.00	4,674.91	\$0.00	253,576.91
All Periods	\$1,308,124.04	\$ 974,425.59	\$ 19,664.09	\$ 14,822.08	\$1,145,382.02

*Includes fees previously requested but not awarded (held back fees).

**Fees held back are treated as not having been awarded.